



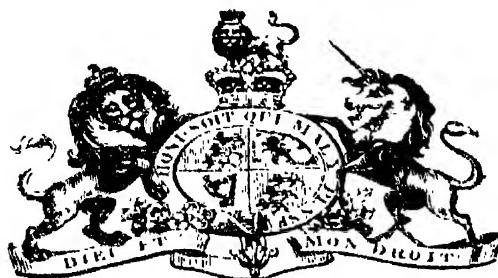








REPORT  
ON THE  
EXTERNAL TRADE OF BENGAL  
WITH  
NEPAL, SIKKIM, AND BHUTAN,  
FOR THE YEAR 1883-84.



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1884.



**REPORT**

ON THE



**EXTERNAL TRADE OF BENGAL**

WITH

**NEPAL, SIKKIM, AND BHUTAN,**

**FOR THE YEAR 1883-84.**

**THE system under which the external trade of Bengal with Nepal, Sikkim, and Bhutan is registered has been described in previous reports, and no change was introduced in it during the year 1883-84.**

**2. The total value of this traffic registered during the past three years on all the important trade routes, at the 32 stations which are distributed along the frontier between Chumparun and Julpigoree, was as follows :—**

	Imports into Bengal.			Exports from Bengal.		
	1881-82. Rs.	1882-83. Rs.	1883-84. Rs.	1881-82. Rs.	1882-83. Rs.	1883-84. Rs.
From Nepal ...	75,42,743	75,60,601	71,76,210	To Nepal ...	55,36,668	65,57,525
.. Sikkim ...	1,67,533	2,00,148	2,21,523	.. Sikkim ...	86,011	1,16,294
.. Bhutan ...	1,23,048	1,11,442	96,350	.. Bhutan ...	1,05,108	86,693
Total ...	78,33,324	78,72,194	74,94,083	Total ...	57,27,847	67,60,512
						66,92,641

**3. In addition to these figures, which relate to the trade to and from stations in Bengal only, the total value of traffic with other provinces which passed over trade routes in Bengal in those years, was as follows :—**

Year.	Imports into other provinces from Nepal. Rs.	Exports from other provinces to Nepal. Rs.	
1881-82	... ...	4,38,040	5,63,732
1882-83	... ...	4,55,050	4,29,117
1883-84	... ...	1,28,423	5,56,168

**4. The total value of the traffic registered amounted to Rs. 1,48,71,315 against Rs. 1,45,16,873 in 1882-83, and Rs. 1,45,62,943 in 1881-82, as shown below :—**

Year.	Imports into Bengal. Rs.	Exports from Bengal. Rs.	Total. Rs.
1881-82	... ...	82,71,364	1,45,62,943
1882-83	... ...	83,27,244	1,45,16,873
1883-84	... ...	76,22,506	1,48,71,315

It will be seen that the gross value of the trade during 1883-84 was 2·44 per cent. in excess of the figures of the preceding year, and 2·12 per cent. over those of 1881-82. The import trade, however, shows a material falling off, the figures for the past year being 8·46 and 7·84 per cent. below those of the two previous years respectively. Under exports, there was an increase of 17·11 per cent. as compared with 1882-83, and of 15·21 per cent. as compared with 1881-82. The chief staples in the import traffic which showed the largest decrease during the past year as compared with 1882-83, were food-grains, timber, and silver; and the articles showing the largest increase were precious stones and pearls (unset), cattle, opium, linseed, and saltpetre. As regards exports, the greatest improvement is found in European piece-goods, metals, provisions, treasure, horses, salt, tobacco, and unrefined sugar, while manufactured woollen goods showed a decrease.

**5. In the report for 1882-83 it was observed that the information furnished**

**Imposts levied by the Nepalese by the local officers of the frontier districts regarding authorities. the imposts levied by the Nepalese authorities on traders after they leave, or before they enter British territory, showed that the rates of duty at different points on the frontier varied considerably. With the**

object of obtaining complete and satisfactory information, so as to admit of a comprehensive review of the subject, each of the local officers concerned was furnished with copies of the reports submitted by the others, and they were requested to institute careful personal enquiries into the matter, and report the result for the information of Government. They were also asked to consider how far the fluctuations in the imports and exports at the different registering posts were the results of variations in the rates of duty levied at different points. In accordance with these orders, the frontier district officers have collected as much information upon the subject as was possible, and they have been requested to continue to devote their particular attention to this subject during their annual tours, and submit periodical reports of any changes that may hereafter come to their knowledge. The substance of the reports is given in the ensuing paragraphs.

6. So far as has been ascertained there are at present 35 toll stations on the Ghâts, or Nepalese toll stations, along the northern frontier of Bengal between Chumparun and Darjeeling at which imposts are levied by the Nepalese authorities. In Chumparun all articles of trade pass to and from Nepal by Semra Basa, Semrown, Hetaura, Bhichakhori, Sirsa Gudhi, Ghat Sirsia, Chapkatia, Mushurwa, Amerputte, Bhim Phendi, Matearwa, and Tribeni Ghât along the frontier, and there are toll stations at all these places. The lighter and more valuable classes of goods are sent to Nepal by the Sigowli route as a matter of convenience, because it is the most direct road to the frontier. Heavy goods are sent up by river, and country produce is brought down from Nepal, either by river or by the Thori route, as it suits the convenience of exporters.

7. In the Mozufferpore district the imposts are levied at the ghâts nearest to the five British registering stations of Bairagnia, Majorgunge, Sonbursa, Bela, and Sursund. These ghâts are situated within Nepal territory on the paths leading from the interior of Nepal to the markets on the British frontier. In some cases as many as three of these ghâts, at each of which a separate toll is levied, are situated between the frontier and the markets in the interior of Nepal with which trade is carried on.

8. There are five ghâts on the borders of the Durbhunga district at which imposts are levied, namely, Bashita Ghât opposite to Deodha, Banarputti Ghât opposite to Ladavia, Sabaila opposite to Harlakhi, Bhugwanpore opposite to Lowkahi, and Jamuni opposite to Andra Muth.

9. The farmer of the sayer mehal of four pergunnahs in Nepal on the frontier of the Bhagulpore district has collecting stations at Bishoopore in Nepal, opposite Beerpore, and at Cheh Pahari Nurha, opposite Puchpararia (Puchpandaria), and another Bishoopore, opposite Bilundi, a village three miles east of Kanhouli (Kundowli); also another ghât opposite Kundowli.

10. On the frontiers of the Purneah district the duties are levied in the Morung district of Nepal, while as regards Darjeeling the imposts are levied at four stations in the Nepal Terai, viz., Eroongtar, Dhoolabaroo, Dohuguri, and Baradhasi, and at five stations in the hills, viz., Mamringtar, Bundooka, Goorkhajagat, Feekul, and Monglong.

11. The Nepalese Government maintains no regular Custom House, and the imposts are levied on the farming system. Along the frontier of the Chumparun district, it is said that in some places the taxes are farmed, while in some places they are held khas. The Collector of Mozufferpore writes:—"The imposts in question are levied by thikadars, who are said to take annual farms of them from the Chowdhries, and these Chowdhries are said to be subordinate to an officer known as Captain." The Collector of Durbhangia was informed that the farms along the frontier of his district were all disposed of from head-quarters (Khatmandoo), and that the local "Sooba" had not even to keep an eye on the farmers for the prevention of any malpractices that they might be inclined to commit. The District Officer of Bhagulpore states that the farmer of the sayer mehal, who is a British subject, "has to bid every year for the mehal, and he again sub-lets to highest bidders. The sayer mehal includes, besides the collection of import and export duties, the market-dues of all hâts in the four pergunnahs, and phutkar, and a tax on hides. He has sub-lessees under him, but his name alone appears in the Nepal Government books, and

Agency employed for the collection of the imposts.

he is solely responsible to the Nepalese Government. His lease gives him authority to levy market-dues, &c., only from the revenue-paying villages. The lakhirajdars of the revenue-free villages make their own arrangements as regards sayer dues." The agency employed by the Nepalese Government in the Morung District of Nepal (marching with the district of Purneah), and along the border of the Darjeeling District, is not particularized in the local reports.

12. The District Officer of Mozufferpore writes:—"Attempts are sometimes made by the thikadars to enhance the rates, and complaints on this subject are sometimes instituted by aggrieved British subjects before the Nepalese officials. The fact of the institution of these complaints would seem to show that the force of custom in regulating the rates of imposts is generally recognized." No person, it is said, "has ever seen any written table of rates, nor are any such written tables believed to exist." The Collector of Durbhangal states that the farmers make as much as they can during the tenure of their lease, and their exactions are passed over unnoticed. The Sub-divisional Officer of Madhubani reports:—"I have found it very difficult to ascertain the truth about them (the imposts), for though I have questioned hundreds of people about them, I have received similar consistent replies from none. No one seems to have a comprehensive knowledge of the whole subject, which appears to be very complicated." The state of affairs on the borders of the Bhagulpore District is described in the following extract from the Collector's report. "He [the farmer of the sayer mehal] says it is possible that some of his sub-lessees may take occasionally more from traders than the fixed duty; but he believes—and I think from all I have heard that he is correct in his belief—that the sub-lessees more frequently take less than the fixed duty to attract traders to their particular roads. Several persons informed me that they can always get redress in the Nepalese Courts if any sayer amlah extorts any sum in excess of the fixed duty; and traders seem to know exactly what the recognized rates are. They say that they always get justice in Nepalese Courts. I asked the farmer who has 'rah-ghats' at only four or five places on the frontier, how it was that traders did not escape duty by crossing the frontier at places where he has no 'rah-ghats.' He said that he makes arrangements with the villagers all along the frontier, by which they intercept any person going by roads or tracks other than those on which he has 'rah-ghats,' so that very little escapes him."

13. The imposts are levied by the Nepalese authorities on imports as well

Rates of duty at different points on as on exports, and from British as well as from the frontier. Nepalese traders, with certain exceptions, which

will be noticed further on. As regards the rates of duty, the local officers have furnished them in statements, which will be found among the appendices to this report. An abstract of the information that has been gathered on the subject is given below, district by district.

14. *Chumparun*.—At the 12 toll stations on the frontier of the Chumparun district, duty on animals is levied per head, but in the case of goods, the tax is imposed according to some particular denomination, such as per cart-load, pony or bullock-load, bag, banghy, parcel, maund, &c. The duties levied at Semra Basa

and at Semrown are the same. The rates in force at

\* A lohia pice is equal to about  $\frac{1}{5}$  of an anna. These two stations are 4 lohia\* pice per cart-load, and

2 lohia pice per pony or bullock-load, of the following articles, viz., raw cotton, piece-goods, edible grains, brass and copper utensils, sweetmeats, fish, *goor*, and tobacco. Such articles, however, as vegetables, spices, and baskets are taxed at 1 lohia pice per shop, but tailors' shops at 2 pice each. The rate for pan or betel-leaves is 2 annas per banghy, and that for pigs 1 lohia pice per head. At Hotaura, 2 lohia pice are levied on each rupee's worth of raw cotton, spices, and tobacco. Of food-grains, *murwa* is taxed at 2 pice on each rupee's worth, and pulses at Re. 1 per pony or bullock-load. The rate for buffaloes is 8 annas per head, for goats 2 lohia pice each, and for piece-goods 2 pice per piece. The duty levied at Bhicha Khor on sheep and goats is 1 lohia pice per head, and that on piece-goods, Indian-corn, cummin-seed, and black pepper 8 annas per cart-load, and 2 annas per pony or bullock-load. At Sirsa-Gudhi horses are taxed at Rs. 5 each, buffaloes at 8 annas each, goats and sheep at 8 lohia pice each, and piece-goods

and tobacco at 1 pice and 2 pice respectively on each rupee's worth. In the case of pulses, spices, and attar and rose-water the charges are 8 annas, Re. 1, and Rs. 3 per banghy, respectively. The duty on treasure is Rs. 5 per cent. The rates of impost levied at Ghât Sirsia, Chapkatia, and Mushurwa are uniform, and appear to be more systematic than those prevailing in other ghâts. The great bulk of the commodities passing these stations is taxed according to weight in maunds, at rates varying from 1 lohia pice to 6 annas per maund; but as regards rice and oil-seeds, the charges are 3 annas per cart-load, 1½ annas per pony or bullock-load, 5 pice per banghy, and 1 pice per bag. The duty on indigo and opium is 8 annas per maund, and that on piece-goods, and hemp, twine and thread 4 annas per 100 maunds. The tax on punga (or sea) salt is ½ anna, on sandha (or rock) salt 1½ annas, and on sambhar (or Upper Provinces) salt 1 anna per maund. At Amerputte a charge of 2 annas is made for each bullock, cow, and buffalo, and 1½ lohia pice for a goat. Potatoes are taxed at 6 pice per banghy, 3 annas per cart-load, and 2 pice per parcel; rice at 2 annas per cart-load and 1½ annas per pony or bullock-load; and Indian-corn at half an anna per banghy and 2 pice per parcel. The imposts levied at Bhim Phendi on rice, oils, ghee, salt, and saline substances are Re. 1 per cart-load, 4 annas per pony or bullock-load, and 2 annas per bag. Raw cotton also is taxed at these rates, except when carried in bags, in which case there is a reduction of 1 anna per bag. The imposts on piece goods are Re. 1 per cart-load, 8 annas per pony or bullock-load, and 1 anna per bag. The rates on betel-nuts, undrained sugar, and tobacco are as follows:—

	Per cart-load. Rs. As. P.	Per pony or bullock-load. Rs. As. P.	Per bag. Rs. As. P.
Betel-nuts (Deccan)	... ...	... 1 8 0	0 8 0
Unrefined sugar	... ...	... 0 8 0	0 2 0
Tobacco	... ...	... 0 12 0	0 4 0

At Matearwa an impost of 8 annas per cart-load, and 2 annas per pony or bullock-load is levied on raw cotton, Indian-corn, salt, saline substances, undrained sugar, and tobacco. The duty on piece-goods and brass utensils is Re. 1 per cart-load and 2 annas per pony or bullock-load; on pan or betel-leaves 2 annas per banghy; on vegetables, sweetmeats, garlic, ginger, onions, and baskets 1 pice per banghy; and on earthenware, fish, and undrained sugar 2 pice per banghy. At Tribeni, a tax of 6 annas per bundle or of Re. 1 to Re. 1-10 per pony or bullock-load is levied on piece-goods going northward. Sugar, tobacco, and curry-stuffs, of which large quantities are exported to Nepal by this route, are taxed at the rate of one rupee per pony or bullock-load. On exports from Nepal the duties levied at this ghât are as follows:—

	Rs. As. P.	Rs. As. P.
Drugs and medicines—		
Dry ginger (sonth) ... Per maund .. ..	1 0 0	
Other medicinal drugs... Per rupee worth ... ..	0 0 6	
Fruits, nuts, and vegetables—		
Oranges... ... Per rupee worth ... .. { 0 2 0 0 3 0		
Grain and pulse—		
Rice, husked ... { Per cart-load ... 1 4 0 Per pony or bullock-load 0 8 0		
Pulse ... ... Per pony or bullock-load 0 3 0		
Metals and manufactures of metals—		
Brass utensils... ... Per rupee worth ... ..	0 1 0	
Iron ditto ... ... Ditto .. ..	0 1 6	
Oil-seeds—		
Mustard-seed ... ... Per cart-load ... ..	1 12 0	
Provisions—		
Ghee ... ... Per rupee worth ... ..	0 1 6	
Spices—		
Bay leaves ... ... Per maund .. ..	0 6 0	

The Sub-Divisional Officer of Bettiah has furnished a schedule shewing the charges made by the Nepal authorities on imports and exports. According to this schedule the scale of imports into Nepal is as follows:—

	RATE OF DUTY.	
	Per maund.	On value of Articles.
	Rs. A.	
Goats ... ... ..	1 14 per 100	10 goats for every 100 goats.
Raw cotton, twist and yarn, piece-goods, turmeric, nuts, gum of the gogul tree, lac, brass utensils, and spices ... ..	1 0 " maund	Rs. A. 2 12 per cent.
Raw jute, undrained sugar, and tobacco ... ..	1 0 " ditto.	Nil.

The following is the tariff for exports:—

	Rs. As. P.
Horses, large	12 0 0 each.
Do. middle size	8 0 0 "
Do. small size	4 0 0 "
Chiretta, spikenard, madder or manjiti, and bay leaves.	1 3 0 per maund.

No special tax is levied on timber exported, but a royalty of 25 per cent. is paid on the value of every tree cut down.

The divergence in the rates of duty imposed at the different points on the frontier of the district is, the Collector remarks, "mainly due to the fact that the rates of duty are not fixed by the Nepalese Government, and that the Nepalese authorities seem to use their discretion as regards the levy of the duty."

15. *Mosufferpore*.—The rates of impost levied at the several ghâts on the borders of this district vary very considerably, and appear, it is said, to be regulated by custom alone. The duties on imports and exports are equal. The basis of taxation, however, is very much less complicated than that adopted in the Chumparun district, the rates being according as goods are conveyed by cooly, pony or bullock, or cart. Cotton piece-goods, food-grains, lac, brass utensils, ghee, linseed, spices, sugar, and tobacco are charged at Bairagnia and Sonbursa at the rate of 3 lohia pice per pony or bullock-load, and at double that rate when carried by cart. The imposts on these articles at Majorgunge are 4 pice per pony or bullock-load and 8 pice per cart-load, except as regards ghee and spices, the rate on the former article being 2 annas per pony or bullock-load, and 4 annas per cart-load, and on the latter 3 pice and 6 pice, respectively. At Bela, the duty on cotton piece-goods, brass utensils, linseed, and spices is the same as at Bairagnia and Sonbursa, but that on food-grains is 2 pice per pony or bullock-load and 4 pice per cart-load. The duty on ghee is comparatively very heavy, namely, 4 annas per pony or bullock-load, and Re. 1 per cart-load. The tax on unmanufactured tobacco is 4 pice per cooly-load. The duty on ponies and mules at Bela is 3 pice per head, on cattle at Sursund 4 annas per head, and on sheep and goats at Bairagnia, Majorgunge, Sonbursa, and Bela 4 pice, 2 pice, 1 pice, and 3 pice respectively. Raw cotton is taxed at 3 pice per pony or bullock-load, and 6 pice per cart-load at Bairagnia, against 4 pice and 2 annas respectively, at Bela. For raw jute the rate at Bairagnia is 3 pice per pony or bullock-load, and 6 pice per cart-load, against 4 pice and 8 pice respectively, in Majorgunge, and 4 pice and 2 annas in Bela. A pony or bullock-load of jute-rope is taxed at 7 pice in Sonbursa, against 4 pice in Bela, but for a cart-load of that article and of sabey grass (a kind of grass from which twine is made) the charge is said to be 10 annas at the former place and only 8 pice at the latter. The duty on vegetables is 6 pice per cart-load at Bairagnia, against 8 pico at Majorgunge, and 2 annas at Sonbursa. The impost on a cart-load of leather is 4 pice at Majorgunge against 4 annas at Sonbursa. Oils are taxed only at Bairagnia, where the rate is 3 pice per pony or bullock-load, and 6 pice per cart-load. On salt the duty per pony or bullock-load and per cart-load is put down at 3 pice and 6 pice respectively, at Bairagnia and Bela; at 4 pice and 8 pice at Majorgunge; and at 6 pice and 3 pice at Sonbursa. The rate for bamboos is 10 annas per cart-load at Sonbursa and Sursund, against 6 pice at Bairagnia and 8 pice at Bela. Blankets are taxed at 2 pice and one 1 pice per cooly-load in Majorgunge and Bela respectively, against 3 pice per pony, bullock, or cart-load in Sonbursa. The duty on a cart-load of grass is 4 annas at Sursund, 8 pice at Bela, 6 pice at Bairagnia and Sonbursa, and 4 pice at Majorgunge.

16. *Durbhunga*.—There appear to be three distinct chief forms of taxation on the borders of this district, viz:—

- (1) *Khurchappi* or *kotwali*—A tax on exports of grain of about 2 annas a cart.
- (2) *Sayer*—Export duty at varying rates on articles other than grain.
- (3) *Lag*—A duty of 3 pice per rupee on grain sold.

*Lag* is levied on *birta* (revenue-free) lands, but in pergannahs Jhamna and Pakaria, which are in *mdl* (revenue-paying) lands, *lag* is levied at the rate of 3 pice on each rupee's worth of grain purchased, and a tax of 6 pice per cart-load of grain is levied from the purchasers as *kotwali*. These taxes are

levied by the sellers, who are also the cultivators, and who themselves work in turn as chowkidars of their villages. They pay a certain sum along with their rent annually to the Durbar for the privilege of levying the above rates. The payment of these rates exempts a trader from payment of any further *khurchhappi* at the ghâts.

A similar system to that of Mozufferpore prevails in this district, and the duties are levied by the cooly-load, pony or bullock-load, and cart-load. As regards the import duties, those levied from British subjects on piece-goods are Rs. 5 per cart-load, Rs. 1-4 per pony or bullock-load, and 4 annas per cooly-load, but in the case of nuts, vegetables, salt, and sugar the rate per cart-load is Rs. 1-4, that per pony or bullock-load 5 annas, and that per cooly-load 1 anna. Traders who carry these goods on their heads pay no duty. All these duties are yearly rates, i.e., when they are once paid the importers get licenses under which they can take goods into Nepal as often as they please within the year. It is said that if a British trader has to import into Nepal once a year, and satisfies the toll officer to this effect, he is charged as follows :—

							Rs.	As.	P.
Salt, sugar, &c. ..	per cart-load	...	...	...	...	...	0	5	0
	„ pony or bullock-load	...	...	...	...	...	0	1	3
	„ cooly-load	...	...	...	...	...	0	1	3
Cloth ...	cart-load	...	...	...	...	...	1	4	0
	„ pony or bullock-load	...	...	...	...	...	0	10	0
	„ cooly-load	...	...	...	...	...	0	2	0

The export duty on raw cotton is 5 annas per cart-load, 1½ annas per pony or bullock-load, and 2 pice per cooly load; on sabey grass 12 annas per cart-load, and 1½ annas per cooly-load; on ghee and honey 2 annas per banghy; on bay leaves Rs 1-4 per cart-load, and 16 pice per cooly-load; on tobacco Rs. 1-4 per cart-load, and 5 annas per pony or bullock-load; and on wax 16 pice per cooly-load. The duty on food-grains and oil-seeds which is 2 annas per cart-load, and 4 pice per pony or bullock-load, is levied on grain purchased by British subjects only on *mal* (revenue-paying) lands.

For purchasing and exporting hides to British India, a certain fixed sum is paid annually to the Durbar. Parrots and other birds are sold at Government golahs, and the purchasers do not pay anything for exporting them. Nothing is charged for exporting timber, which also is sold at Government depôts. For the exportation of cattle too no rate is levied.

The following list shews the rates said to be levied in parts of Nepal near the outposts of Harlakhi and Lowkahi :—

#### Near Harlakhi outpost—

Grain	... { Per cart load	...	...	4 lohia pice.
	„ pony or bullock-load	...	...	2 ditto.
Tobacco	... „ cart or cooly-load	...	...	4 annas.
Cloth	... „ pony or bullock-load	...	...	1 rupee.
Ditto in bundles	{ „ cart-load	...	...	14 annas.
	„ cooly-load	...	...	14 ditto.

#### Near Lowkahi outpost—

Rice	{ Per cart-load	...	...	½ anna per rupee of wholesale price besides 2 annas per cart
	{ Per pony or bullock-load	...	...	½ anna per rupee of wholesale price, in addition to 1 anna per bullock or pony.

The Collector remarks : "The lists vary not only from each other, but also from the information given to me by cartmen, whom I happened to meet at different places on their way either from or into Nepal in respect of

Four lohia pice for one cart-load of grain, 2 lohia pice for one bullock or horse load. the duties levied from them. The rates given by these cartmen are noted in the margin. With a view

to acquaint myself more fully on this subject, I applied personally to the Nepal Sooba of Mahatri, Saptari, and Morung districts, but I regret to say that this officer, though he was profuse in his promises, gave me little or no information. All that he told me amounted to this, that 2 pice were charged for each maund of grain in addition to  $\frac{1}{8}$ th of a pice as farmer's remuneration. It was my impression that his knowledge of the subject was, if not absolutely nil, at any rate very limited."

The Collector adds : " The lists annexed to this report do not, moreover, agree with those of authorized duties levied in Nepal (pages 15 to 22) circulated by the Bengal Government with their letter No. 214P (Political), dated 27th January 1882. The only reason for the variations that I can assign is, that the Nepal Government maintains no regular custom house, and the duties are levied on the farming system. The farmers make as much as they can during the term of their lease, and their exactions are passed over unnoticed."

17. *Bhagulpore*.—A uniform rate of imposts is levied at all the five stations on the frontier of this district. There are as many as 138 articles specified in the tariff list furnished by the Collector, and tax is collected under twelve separate denominations, such as per head, score, maund, seer, banghy, &c. In the majority of cases the import duty is double the export duty. In a few staples, however, the duty on imports and exports is equal, and in about 13 articles the import duty is less than the export duty. On treasure and blankets an export duty only is charged at the rate of 6 pies per tola and 3 pies each respectively, while in the case of food-grains, oil-seeds (except til-seed) and betel-nuts the imports only are taxed. The highest duty (namely Rs. 31-4 each) is levied on elephants, whether imported or exported. The export duty on musk is Rs. 2 per seer, and the import duty is half that amount. The import and export duty on a new cart is Rs. 1-4-6. Another article which is heavily taxed is vermillion, the import duty on which is Rs. 1-8, and the export duty 12 annas per maund. For the rest of the articles the rates vary from 1½ pies to 12 annas under imports, and from 1½ pies to 6 annas under exports. As regards food-grains, the import duty on wheat, gram, and pulses is 6 pies per maund; on rice, paddy, *murwa*, maize, and oats 3 pies per maund; and on the rest 1½ pies per maund. The import duty on oil-seeds (except til-seed) is 6 pies per maund, on til the import duty is 12 annas, and the export duty 6 annas per maund. No duty is levied on food-grains or oil-seeds exported from Nepal. The sayer mehal farmer, however, takes 2 annas for every cart laden with rice and other grain when such rice or grain has been purchased in revenue-free villages in Nepal; and the Collector has found that cartmen who bring rice which they have purchased in revenue-paying villages are provided with a pass, in which it is stated that the vendor has levied "*koyali*" (a fee for weighing the grain), and that the amlah of the *rah-ghâts* are to let the cartmen pass without molestation. The Collector questioned numbers of these cartmen, and they all said that the farmer's amlah never take anything from them when they hold these passes. The import duty on betel-nuts is 1½ annas per maund.

The import duty on horses is 8 annas, and the export duty 4 annas, for every Rs. 100 of value. The tax on each buffalo imported is 8 annas, and on each exported 4 annas. Formerly 10 annas per head was charged on all full grown cattle bought in Nepal and 5 annas per head on calves, but now no charge is made. The late Sir Jung Bahadoor abolished the *sayer* duties on sale of cattle, but in revenue-free villages the *lakhirajdars* still charge *sayer* dues. Whether imported or exported, the duty levied on pigs and goats is 6 pies per head, on hawks 7 annas each, and on fowls and talking birds 1½ pies each.

Of the other articles, those on which the import and export duties are equal are hides (1½ pies per picco), umbrellas (3 pies each), earthenware (8 pies per banghy), mats (9 pies per maund), til (medicinal) and ghee (1 anna per seer), safflower and string (1½ annas per maund), scabbards of swords (3 annas per score), and *charas* (4 annas per Rs. 100 worth). The articles on which the import duty is less than the export duty are shown in the following statement :—

Names of articles.	Rates.		Names of articles.	Rates.	
	Imported into Nepal. Rs. A.B. P.	Exported from Nepal. Rs. A.B. P.		Imported into Nepal. Rs. A.B. P.	Exported from Nepal. Rs. A.B. P.
Chiratta	per md.	...	Madder or annajit...	per md.	...
Oranges	do.	0 0 9	do.	0 1 6	0 3 0
Limes	do.	0 1 0	do.	0 0 6	0 2 0
Tak's tail	each	0 1 0	Do. (Liverpoo)	do.	0 0 6
Spikenard	per md.	0 2 0	Do. (Nepa.)	do.	0 1 0
Bugles	per Rs. 100 worth	0 4 0	Shawls	per Rs. 100	0 0 2
Ivory	per md.	0 1 0	Stone lac	per md.	0 0 0
Iron	do.	0 6 0	Horns	do.	0 4 0

The statement below shows the different staples on which the duty under imports is double that under exports.

Names of articles.	Rate.		Names of articles.	Rate.	
	Imported into Nepal.	Exported from Nepal.		Imported into Nepal.	Exported from Nepal.
	Rs. A.M. P.	Rs. A.M. P.		Rs. A.M. P.	Rs. A.M. P.
Sweetmeats	per maund.		Sulphur	per Rs. 100	
Coriander seed	do.	0 0 3	Corals	worth 4	
Shell-lac	do.	0 0 11	Pearls	do.	
Cotton, raw	do.		Shoes	per 100 pairs	
Bahay (a kind of grass from which string is made)	do.	0 0 6	Nepal knives (kookrees)	per 100	
Cocoanuts	do.	0 0 3	Spades	do.	
Jack	each		Grapes, dried	per seer	
Bay leaves	per maund.		Gurgun-oil and turpentine	per Rs. 100	
Boxes	each		worth		
Auniseed	per maund.		Attar	per petarah	0 6 0 0 2
Mingrelia ( <i>nigella in-</i> <i>dica</i> )	do.	0 1 0	Beds or cots	per Rs. 100	
Lime	do.		worth		
Ginger (dried)	do.		Boats	each	
Talc	do.		Bottles	per Rs. 100	
Abir (a red powder)	do.		worth		
Logwood	do.		Chairs	each	
Cardamome	do.	0 1 6	Looking-glasses	per Rs. 100	
Cloves	do.	0 0 9	worth		
Cumin-seed	do.		Palanquins	do.	
Pepper (black)	do.		Tents	each	
Sugar (drained)	do.		Pewter	per maund.	0 5 0 0 2 6
Pan or betel-leaves	per 100 leaves		Tin	do.	
Pepper (white)	per maund.	0 2 0	Almonds	do.	
Sugarcandy	do.	0 1 0	Camphor	do.	
Cubebes	per maund.	0 8 0	Nutmeg	do.	0 4 0 0 3 0
Sandal-wood (white)	do.	0 1 6	Popper, long	do.	
Guns, pistols, and dag- gers	per Rs. 100		Saffron	per seer	
Cotton twist and yarn	worth		Sugar (undrained)	per maund.	
Cinnabar	do.		Copper	do.	0 7 0 0 3 6
Croton-seed	do.		Bell-metal	do.	
Murate of mercury	do.	0 4 0	Quick silver	per Rs. 100	
Orpiment	do.	0 2 0	worth		
Salm-unuri (a medicinal drug)	do.		Saddles	each	0 8 0 0 4 0
Sulphate of copper	do.		Iron stoves	per Rs. 100	

Besides these articles, *hookas* (cocoanut bowls) are taxed at 9 pies per maund under imports and 3 pies under exports; and gunnies at 9 pies and 3 pies per piece, respectively. The import and export duties levied on a maund of unmanufactured tobacco are 1 anna and 9 pies respectively, while those for manufactured tobacco are 2 annas and 6 pies, respectively. For dried dates 9 annas per maund are charged on imports, and 6 annas on exports.

18. *Purneah*.—The duties levied in the Morung district of Nepal on the frontier of the Purneah district, were published by the Government of Bengal in January 1882. The Collector reports that there has been no change since then in the rate of duties. For facility of reference an abstract of the old schedule is appended. The duties levied on all articles of trade are shewn under the following heads :—

- (1) Taken at chowkies.
- (2) Taken from shopkeepers at hâts or markets.
- (3) *Nekasi* or export duties taken by *ijaradars*, or contractors or farmers, from persons purchasing things on market days.
- (4) *Tungiana* or export duty taken by a sayerdar or farmer according to *labra kattha\** within his sayer mehal.
- (5) *Chadhti* or import duties taken at fairs at Barahchhetra.

As regards (1), the imposts are levied per head in the case of living animals; *ad valorem* in that of arms; and per maund in that of raw cotton, hemp rope, oranges, potatoes, food-grains, iron, parched rice, salt, spices, sugar, and tobacco; piece-goods are taxed by the piece; earthen-ware, vegetables, fish, and meat per cooly-load; oils per seer; and mats according to number. The rates of duty range from  $\frac{1}{4}$  pie in British money to  $7\frac{1}{2}$  annas. Except in the case of fish and unmanufactured tobacco, the import duty is double the export duty. There is no export duty on buffaloes—female and young—but the import duty amounts to 3 annas 3 pies, and 4 annas each respectively. The highest import duty is charged on betelnuts (7 annas 6 pies per maund); next come guns, pistols, daggers, and shields with a duty of 6 annas 3 pies per cent. *ad valorem*; undrained sugar is taxed at 3 annas 3 pies

\* [64 tolans = 1 seer; 5 seers = 1 kattha; 8 kathas = 1 maund.]

per maund. The import duty on salt is 3 annas per maund ; on manufactured and unmanufactured tobacco 2 annas 6 pies, and 2 annas 5 pies per maund respectively ; on raw cotton, hemp rope, pulses, and parched rice (*chrera*) 2 annas per maund. The remaining articles, of which there are 15 on the list, are unimportant. Their rates vary from 1½ pies to 1 anna 9 pies.

As regards (2) the tax (import is levied per shop, but cloth and haberdashery shops have to pay 3 pies per rupee's worth of articles. Sellers of madder or manjit, and oils have to pay 1 anna per shop. Pan, iron, salt, and mustard seed shops are charged at 9 pies per shop. Dealers in hill fish are taxed at 7½ pies per shop, while those who sell fresh fish, spices, tobacco, and earthen pots pay a duty of 6 pios per shop. Sellers of miscellaneous drugs and medicines and curds are charged 4½ pies per shop. A duty of 3 pies per shop is levied from the vendors of raw cotton, ginger, earthenware, hemp and flax, oranges, plantains, jack fruit, potatoes, brinjals, radishes, pulses, country spirits, sugarcane, and gold and silver ornaments. On spears, turmeric, miscellaneous vegetables, *murwa*, Indian corn, confectionery, flour, eggs, and chunam shops the tax is 1½ pies per shop ; and on curdled-milk and butter-milk shops three-fourths of a pie per shop.

The highest duty levied under head (3) is 10 annas, and the lowest ratio three-fourths of a pie. On living animals, the export duty on pony mares and female buffaloes is 8 annas per head, while that on male buffaloes, cows (calves), pigs, goats, and ducks is 4 annas, 1 anna, 6 pies, 3 pies, 1½ pies, and three fourths of a pie respectively per head. The export duty on raw cotton is 1 anna per maund ; on picce-goods and oranges 3 and 6 pies per rupee's worth respectively ; on rice, paddy, and pulses 9 pies, 6 pies, and 1 anna per maund respectively ; and on mats three-fourths of a pie each ; the duty on curd is 1 anna per cooly-load, and on mustard seed 6 pies per maund. No import duty is levied on the articles of trade specified above. On the following articles, however, duty is levied on imports as well as on exports, the rate under the former head being double that under the latter :—

Names of articles	Import duty Rs AS P.	Export duty Rs AS P.	Names of articles	Import duty Rs AS P.	Export duty Rs AS P.
Bell metal	per md.	.	Khukri (Nepal)		
Brass	do	.	Kiranti scissars		
Copper	do	.	pickants hat		
Pewter	...	do.	cheats chinks and		
Tim	do	.	pembives		
Mercury	percent ad valorem		Gurjun oil and		
Corals, diamonds, emeralds, topaz, cat's eye, and sapphires	ditto		arpenating		
Rings set with precious stones	ditto		Attar glass vessels and trays		
Knives	ditto		Silver	per 100 tolas	
			Lion	per 1 maund	
			Needles	per 100	
			Acids and jams	per seer	
			lime, lily, pot		
			poise, and cocca		
			nut oils		

Whether imported or exported, the duty on earthenware is 6 pies per cooly-load, and on gold, 1 anna per tola. The import duty on rose-water is three-fourths of a pie per seer ; in the case of trumpets the import duty is 3 annas against an export duty of 6 annas.

The rates given under head (4) and detailed below, shew the export duty on living animals (except ducks and pigeons) to be twice the import duty.

Names of animals	Import duty Rs AS P.	Export duty Rs AS P.	Names of animals	Import duty Rs AS P.	Export duty Rs AS P.
Elephants . . . . .	each	.	6 8 0	13 0 0	
Hony mares . . . . .	do	.	0 8 0	0 10 0	
Buffaloes (female) . . . . .	do	.	0 5 9	0 10 6	
Ditto (without calves) . . . . .	do	.	0 4 6	0 9 0	
			Buffaloes (with calves)	each	
			Cows	do	
			Pigs	do	
			Goats .. .	do	

An export duty of 7½ annas per maund is charged on raw cotton ; 9 pies on hemp and flax, wheat, pulses, and rice, while 4½ pies are charged on paddy, and 1 anna 3 pies on mustard seed and linseed. No import duty is charged on any of these articles. The export duty levied from paddy-cutters going from British territory into Nepal is 2 annas per sickle.

The rates of duty shewn under the last head (5) vary from 3 pies to Rs. 3.4.6. The living animals and articles on which an import duty only is charged are ducks (1½ pies per cooly-load), old falcons (10 annas each), royal

falcons (Rs. 2-8 each); hawks (Rs. 1-10 each); cotton twist and yarn (Rs. 1 per cart-load, 4 annas per pony or bullock-load, and 2 annas per cooly-load); red lead (4 annas per pony or bullock-load, and 2 annas per cooly-load); salt (Rs. 1 per cart-load, 4 annas per pony or bullock-load, and 2 annas per cooly-load); *cheera* or parched rice (3½ annas per maund); and dried fish (4 annas per cooly-load). On the other hand, export duty only is levied on the following articles:—Axes, hatchets, &c. (1 anna each), khukries or Nepal knives (3 pies each), *jimbu* (Thibet grass used as spice, 2½ annas per maund), Bhutia blankets (1 anna each), and bag-nets, lamps and stands, and *darku* cloth (a kind of durri, 3 pies each.) The articles on which the taxes on imports and exports are equal, are raw cotton (1 anna 6 pies per maund), oranges (1 anna 3 pies per 100), gum of the gogul tree (6 pies per maund), and paper (3½ pies per 200 sheets). The charge made on the imports of hill *chippai* (chintz) amounts to Rs. 3 per cart-load, and Re. 1 per bullock or pony-load, but the duty on exports is levied at the latter rate only. The import duty on cummin-seed, pepper, betelnuts from Bengal, and drained sugar is Re. 1 per cart-load, 4 annas per pony or bullock-load, 2 annas per cooly-load, and 2 annas 6 pies per maund, but the duty on the export trade is only 1 anna 3 pies per maund. Under undrained sugar the import duty per load is the same as on the above four articles, but per maund it is 9 pies, while the export duty is only 4½ pies per maund. On preserved fruits the import duty is 3 annas 9 pies per maund, and the export duty 1 anna 9 pies. The following statement shews all the staples on which the import duty is double the export duty:—

Names of articles	per md.	Export duty		Names of articles	Import duty, Rs as p	Export duty, Rs as p
		Rs as p	Rs as t			
Asafoetida	per md.	2 8 0	1 4 0	Cinnamon	per md.	1
Balsachin (sugar or manna of balsachin)	do	1 4 0	0 10 0	Cubeb	do	1
medicinal drug	do	1 4 0	0 10 0	Saffron	per md.	0 5 0
Cat-tumors from the Deccan	do	1 4 0	0 10 0	Sugar Candy	per md.	0 1 6
Cat's ordinary	do	1 4 0	0 10 0	Sandal wood (white)	do	1
Kesari (a yellow dye)	do	0 15 0	0 7 0	Pan or betel leaves	per 1 ad. of 20,000	0 3 1½ 0 1 6
Turmeric	do	0 15 0	0 7 0	Ginger (dried)	per md.	1
Miscellaneous medicines	per cent	0 12 0	0 6 0	Talc	do	1
Turmeric	per cent	0 12 0	0 6 0	Lewwood	do	1
Camphor	per md.	1	1	Safflower	do	1
Cinnamons	do	1	1	Gulab (red dye)	do	1
Lime granates	do	1	1	Olive	do	1
Grapes	do	1	1	Madder or mampi	do	0 2 6
Dates (dried)	do	0 10 0	0 5 0	Amar (red powder)	do	0 1
Almonds	do	0 10 0	0 5 0	White lead	do	1
Pistachios	do	0 10 0	0 5 0	Vermilion	do	1
Buchitis from the Deccan	do	0 10 0	0 5 0	Cinnamon	do	1
Nutmegs	do	0 10 0	0 5 0	Clives	do	1
Mustard	do	0 8 0	0 4 0	Sandal-wood (red)	do	1
Grapes (dried)	do	0 8 0	0 4 0	Gum of the sal tree	per md.	1
Cinnabara	per cent	0 8 0	0 4 0	Mungera (ind. with peta (Argemilla mitchellii) and its seed)	do	0 2 0
Orpiment	per md.	1	1	Aniseed	do	0 1 6
Sulphate of copper	do	1	1	Gum of the sandal tree	do	1
Alum	do	1	1	Lungs (miscellaneous), not intoxicating	do	1
Mirrored mercury	do	1	1	Sweetmints	do	0 0 0
Sulphur (a medicinal drug)	per cent	0 0 3	0 3 1½	Corn oil (red)	do	0 0 0
Sulphur	do	0 0 3	0 3 1½	Ajwain (a spice)	do	0 0 0
Indigo (flower of the <i>Indigo frondosa</i> )	do	0 0 3	0 3 1½	Methi (do)	do	0 0 0
Beads (crystal)	do	0 0 3	0 3 1½			
Ru (frankincense) (seed of the <i>Opopanax chrysanthemum</i> )	do	0 0 3	0 3 1½			
Clove (do)	do	0 0 3	0 3 1½			
Cinch (dahnavati)	do	0 0 3	0 3 1½			

A similar statement shews the articles on which the export duty is double the import duty:—

Names of articles	per seer	Import duty, Rs as p		Export duty, Rs as t		Names of articles	Import duty, Rs as p	Export duty, Rs as t
		1 10 3	1 4 0	1 10 3	1 4 0			
Musk	per seer	1 10 3	1 4 0	Chiretta	per md.	1	1	3 0 2 6
Miscellaneous poisonous drugs	per md.	1	1	Hellebore	do	1	3 0 2 6	
Stones	do	0 5 0	0 10 0	Bhupattra	do	1	0 2 6	
Cat-tumors	do	0 5 0	0 10 0	Bark of the cinnamon tree	do	0 1 6	0 2 6	
Spikenard	do	0 3 0	0 7 6	Honey	do	0 0 9	0 1 6	
Piplant (the root of the long-pepper plant)	do	0 2 6	0 5 0	Pangia (used as soup)	do	0 0 7	0 1 6	
Cinch (dahnavati)	do	0 2 6	0 5 0	Myrobolans	do	0 0 6	0 1 6	
				Saltpetre	do	0 0 6	0 1 6	
				Deer skins	do	0 0 3	0 0 6	
				Radish seed (per dharmi - 2½ puccha seers)	do	0 0 3	0 0 6	

The import duty on aconite is 5 annas a maund against an export duty of 6 annas. On confectionery, the tax on imports amounts to Rs. 2 per cart-load, and Re. 1 per pony, bullock, or cooly-load, and that on exports to Re. 1 per cart, pony or bullock-load, and 6 annas per cooly-load.

19. *Darjeeling*.—On the frontier of the district the imposts levied at the four stations in the Nepal Terai and at the five stations on the hills vary considerably. A load of raw cotton imported into Nepal from British territory is charged, at 4

annas in the hills, against only 3 pies in the Terai. Iron and other metals (except brass and copper), paints and colours, spices, and sugar (drained and undrained) are all taxed at 8 annas per load in the hills, against 3 pies per load in the Terai. Iron is passed free in the Terai. In the hills, cotton twist and yarn, both European and Indian, are taxed at 4 annas per load, while the duty on a load of piece-goods, whether European or Indian, is 2 annas. In the Terai, however, a uniform rate of 3 pies a load is charged on both these descriptions of cotton manufacture. The imposts on turmeric, food-grains, oils, linseed, manufactures of silk, betelnuts, and tobacco is 4 annas per load in the hills against 3 pies at the other places. On wheat, rice, paddy, oils, linseed, and tobacco, no charge is made in the Terai. The tax on salt at the hill stations is 2 annas per load, and that on vegetables brass and copper 1 anna per load. The duty on manufactured woollen goods is only 1 anna at Mamringtar, against 2 annas at Bundooka, Goorkhajagat, and Feekul, and 8 annas at all the four stations in the Terai.

As regards the duties levied on goods exported from Nepal, the rates are equal at all the four stations in the Nepal Terai, while of the five hill stations the rates at four of them, viz., Mamringtar, Bundooka, Goorkhajagat, and Feekul are identical. Monglong alone has a tariff of its own. Buffaloes and horses are taxed in the Terai at 10 annas and 5 annas per head respectively, against 8 annas per head at the hill stations, except at Monglong, where the taxes are 12 annas and Rs. 2-8 per head respectively. The charge on sheep and goats is 2 annas per head in the hills, and 6 pies in the Terai. For poultry 4 annas are taken at Monglong, 6 pies at the other four hill stations, and 3 pies in the Terai. The highest duty levied in the hills is on brass and copper, namely, Rs. 2-8 per cooly-load. In the Terai the rate is 1 anna per pony or bullock-load and 2 annas per cooly-load. At Monglong iron is taxed at Re. 1-8 per cooly load, against Re. 1 at the other hill stations, and in the Terai at 1 anna per pony or bullock-load, and 2 annas per cooly-load. Spices are taxed at 8 annas per cooly-load at the hill stations, except at Monglong, where the rate is 2 annas: at the four stations in the Terai the tax is 1 anna per pony or bullock-load and 2 annas per cooly-load. A charge of 4 annas per cooly-load is made in the hills on chiretta and maddor, against 2 annas per cooly-load in the Terai. For ghee 8 annas per cooly-load is charged at Monglong, against 4 annas at the other hill stations and 1 anna in the Terai. The duty on tobacco is 4 annas per cooly-load in the hills, while in the Terai it is 1 anna per pony or bullock-load, and 2 annas per cooly-load. No duty is levied in the hills on Indian twist and yarn, raw jute, and gunny-bags, but the imposts on these articles in the Terai are 1 anna per pony or bullock-load, and 2 annas per cooly-load. European piece-goods when brought back to British territory from Nepal are charged at 2 annas per cooly-load in the hills, but no tax is levied on them in the Terai. For Indian piece-goods, dealers have to pay Rs. 1-8 per cooly-load at Monglong, 2 annas at the other four stations in the hills, and the usual rates of 1 anna and 2 annas in the Terai. Dealers in food-grains are taxed at the rate of 2 annas per cooly-load at the hill stations, except at Monglong, where the tax on pulses and rice is 4 annas, while in the Terai pulses are charged at 2 annas per cooly-load, and rice and paddy at 1 anna per rupee's worth. The imposts levied on hides of cattle and linseed are 1 anna per pony-load in the Terai. Nothing is charged on them at the hill stations. The tax on skins of sheep, goats, and other small animals is 6 pies per cooly-load in the hills, whereas in the Terai it is 1 anna per pony or bullock-load, and 2 annas per cooly-load. Mustard and other oil-seeds are taxed at 2 annas per cooly-load in the hills, against the usual rates of 1 anna and 2 annas in the Terai. For vegetables, the rate of duty at Monglong is 2 annas per cooly-load against 1 anna 4 pies at the other four stations in the hills, and 1 anna and 2 annas in the Terai. The duty on timber ranges from Rs. 1-4 to Rs. 1-12 per cart-load in the Terai, but it is passed free at the hill stations. The tax on manufactured woollen-goods is 2 annas per cooly-load in the hills, and 8 annas in the Terai.

Mr. Oldham, the present Deputy Commissioner, writes :—

" Mr. Wace contemplated submitting comparative statements for the duties levied at all the registering posts on the frontier, thus showing at a glance the different rates that pre-

vail in different parts, but was unable to do so. Thus, for instance, cotton (raw), which is taxed at 1 anna per mauad in the Parsa District of Nepal, is taxed at 1 anna 6 pies per load in the Saptari District of Nepal east of Bhagulpore. Similarly, safflower, which is taxed at 2 annas 6 pies per mauad in the Parsa District, is taxed at 6 annas 3 pies per hundred rupees of purchase money in the Sarlahi District of Nepal north of Tirhoot, and 3 pies per load in the Darjeeling District. The difference in the amount of taxation and the vagueness of such a basis as a load or as purchase money made any useful comparative statement impossible."

20. The information regarding the rates of duty levied from British and Nepalese subjects is summarized below. The

Imposts levied on British and Nepalese subjects. Collector of Chumparun writes: "So far as I can gather, no taxes are imposed on Nepalese traders in

passing the frontier. The Sub-divisional Officer of Bettiah when in camp during the cold weather, learnt from some Nepalese traders on their way to Bettiah with grain, that they paid no tax in passing the frontier, but that British subjects pay a tax of 10 pice (Dhabua), i.e.,  $1\frac{1}{2}$  annas for each cart-load of grain brought across the frontier." The royalty on timber is paid by Nepalese and British subjects alike. The Collector of Mozuferpore states that the imposts are paid both by British and Nepalese subjects, but that Nepalese subjects pay only half the rates levied from British subjects.

21. The Sub-divisional Officer of Madhubani in the Durbhunga district reports:—

"There is a difference in the taxation of exporters resident in Nepal and resident in India. The traders of the first class have not to pay anything to enable them to bring their goods to India, if they purchase their merchandise in *mal* lands, while, if they purchase in *birta* lands, the owners of the *birta* (lakhiraj or revenue-free) lands charge them three lohia pice per rupee worth of grain purchased. On payment of the above rate, the traders get a pass which protects them anywhere they go, but if the traders be residents of *birta* lands they are not charged anything for purchasing in *birta* lands. The above refers only to grain, and is levied on the spot under the name of *lag*. *Lag* is levied by the villagers, who pay the Nepal Government fixed annual sums in consequence, which are added to their rental."

22. The Collector of Bhagulpore writes:—

"It will be observed that the farmer is not allowed to levy duty on food-grain or oil-seed exported from Nepal; and the reason for this is that the Nepal Government levy from every cultivator a cess called 'koyali,' which is exactly the same as the illegal cess known by that name which the zemindars in many parts of this and other British districts levy from their ryots. The ryot when he sells his grain, gets from the purchaser a fee for weighing the grain, and a certain proportion of this fee is, by custom, considered to be due to the zemiudar. In Nepal this 'koyali' is recognized by Government, and it is generally taken by the ryots from the purchasers of their produce. Some Nepalese cultivators take one, some two, "lochia" pice per rupee of value of grain sold; some take no 'koyali' at all from old customers. It is *not* an export duty levied at the ghâts on the frontier, but is a fee taken at the place where the grain is weighed out and sold, and is levied not only from British subjects who go into Nepal to buy, but from all purchasers whether they are subjects of the Nepal or of any other Government. It is therefore in no way an export duty, as has apparently been represented by officers of other districts.

"British subjects who take pieco-goods, salt, tobacco, brass utensils, &c., into Nepal to sell at *khats* or fairs have to pay no duty at the "ghâts," but they pay market dues either to the *sayer* farmer's men or to his sub-lessees in revenue-paying villages, or to the lakhirajdar's men in revenue-free villages. If they take rice or other grain, instead of money, as price of articles sold, they can bring such grain across the frontier without being charged duty. If, however, they purchase grain, they have to pay 'koyali' to the vendors, provided that they purchase elsewhere than at markets; in the latter case they pay the person entitled to market dues.

"British subjects who bring 'sabey' grass from Nepal have not got to pay export duty, but they have to pay 'sayer' in the same way that Nepalese purchasers of 'sabey' would have to pay at the places where they get the 'sabey.' This then again is not an export duty; the purchaser whether he exports it from Nepal or not has to pay four annas for each cooly-load of 'sabey,' and once this is paid the 'sabey' can be brought away either in a cart or on pack-bullocks, or on ponies, or in any other way, and no further charge is made at the 'ghâts.'

"British subjects who have shops in Nepalese towns are never charged import duty on goods brought into Nepal for sale at their shops. All they have to pay is ground rent for their shops."

23. The Deputy Commissioner of Darjeeling states that the imposts levied in the Nepal Terai are paid by all traders alike, whether British, foreign, or Nepalese subjects.

24. As regards the question how far the fluctuations in imports and exports are the results of variations in the rates of duty at different posts, the Collector of Mozufferpore reports that "fluctuations in imports and exports are not the result of variations in the rates of duty levied at different points. The rates of duty are not as a rule subject to variation, though those levied at one place differ widely from those levied at another. The places where the traffic is greatest are those at which the highest rates are levied; for example at Majorgunge the rates are much higher than at Bela. At the same time there can, of course, be no doubt whatever that the levy of these imposts constitutes a serious obstacle to trade."

25. The Collector of Durbhunga offers the following remarks upon the subject:—

"In the face of the discrepancies that have come to light, it is difficult to say with any certainty that the fluctuations in the exports and imports, as registered at the different registering posts, are governed by the variation in the incidence of taxation along the different routes. Traders naturally choose such routes as best suit their convenience, costs of carriage, taxation, price charged or given for commodities, all being taken into consideration. Mr. Faulder, the Sub-divisional Officer of Madhubuny, says.—'I believe the traders do not choose their route according to the dues levied, finding them higher in one place than another. They follow from year to year the particular road to which they heard their fathers have been accustomed for years, and they know nothing of the other routes.'

•26. From Bhagulpore the Collector reports:—

"As to difference of rates of duty in different districts, it is said that Jung Bahadoor fixed these according to the amount of traffic, consulting the farmers. On the whole I am inclined to believe that the difference in rates has very little to do with the fluctuations in the amount of traffic at different places. The amount of traffic depends more on the demand for different articles in different places. The roads in Nepal are very bad; they are in fact mere tracks with deep ruts, but all are equally bad. The roads in the Soopole sub-division, which borders on Nepal, are second to none in the country; they are perfect in spite of the heavy traffic"

27. The Deputy Commissioner of Darjeeling is also of opinion that "the fluctuations in the quantities of imports and exports at the different registering posts on the frontier do not depend upon the rates levied at different points."

28. The amount of untaxed foreign salt sent into British territory from trans-Himalayan sources showed a decrease of 387 maunds 23 seers as compared with 1882-83, and of 799 maunds 8 seers and 8 chuttacks as compared with 1881-82. The details of this traffic are as follows:—

	1881-82.			1882-83.			1883-84.		
	Mds.	s.	c.	Mds.	s.	c.	Mds.	s.	c.
Darjeeling	...	...	...	1,897	2	0	1,470	34	0
Julpigoree	..	...	..	34	31	0	49	29	0
Bhagulpore	...	...	...	0	15	8	.....	.....	.....
Total	...	1,932	8	8	1,520	23	0	1,133	0

It will be seen that the imports into the Darjeeling district were 24.26 and 41.27 per cent. below the figures of the two previous years, respectively. The consumers of this salt are principally Nepalese, Bhutias, and Lepchas. The Deputy Commissioner of Darjeeling observes that the "facilities of transport allowed by the Darjeeling-Himalayan Railway and the reduction in duty on the duty-paid salt from the plains appear to account for the decrease, and promise to reduce the imports now reported to a minimum." The

following statement shows the principal places from which the supply was imported during the year 1883-84 :—

Names of Registering Stations.	Quantity imported during 1883-84.	From what places imported.	
		Mds. s.	
Kurjulia	... ...	65 2	Principally from Waloong Chong and Takpay in Nepal.
Rungree	... ...	207 10	From Sikkim.
Pheydong	... ...	431 0	Principally from Thibet ; a small quantity from Sikkim and Bhootan.
Goompahar	... ...	350 8	From Walang Chongola in Nepal.
Total	...	1,113 20	

The falling off in the imports of this salt in the Julpigorce district was 60 per cent. as compared with the preceding year, and 42 86 per cent. as compared with 1881-82. The Deputy Commissioner can assign no special reason for these fluctuations.

#### TRADE OF BENGAL WITH NEPAL.

29. The trade of Bengal with Nepal is intercepted by a cordon of stations, of which there are 27, on all the principal lines of traffic between Chumparun at one end, and Darjeeling at the other. All these stations were kept open throughout the year, with the exception of Tribeni Ghât, in Chumparun, and Nuxarbâree, Goompahar, and Kurjulia in Darjeeling. Tribeni Ghât station was closed for two months (September and October), and Kurjulia for three months (16th June to 15th September) of the year. On the recommendation of the Magistrate of Purneah, orders have been given for the removal of the three existing frontier registering stations in the Kishengunge sub-division from Digalbank, Byreah, and Kalooghat to Panthamari, Dhoorsa, and Teragutch, and of the Kuari (Meghahat) station in the Arrareah sub-division to Nowabgunge.

30. The total value of the trade registered during the year 1883-84 as compared with the figures of the two previous years, was as follows :—

Years.	Imports from Nepal.		Exports to Nepal.		Grand total.
	Rs.	Rs.	Rs.	Rs.	
1881-82	...	...	75,42,743	55,36,668	1,30,79,411
1882-83	...	...	75,60,604	55,57,525	1,31,18,129
1883-84	...	...	71,76,943	61,53,680	1,30,30,623

The gross value of the trade shows an increase of 3·93 and 4·23 per cent. as compared with the totals of the years 1882-83 and 1881-82, respectively. Under imports there is a decrease of 5·07 and 4·85 per cent., but as regards the exports, the figures indicate an increase of 16·18 and 16·62 per cent. The chief staples which show an improvement over the trade of the previous year, are cotton piece-goods (Rs. 4,06,019), precious stones and pearls, unset, (Rs. 3,57,731), miscellaneous rain crops (47,273 maunds), linseed (41,313 maunds), salt (18,830 maunds), provisions other than ghee (13,383 maunds), tobacco (10,406 maunds), saltpetre (8,647 maunds), iron (7,651 maunds), brass and copper (7,426 maunds), undrained sugar (6,921 maunds), and opium (238 maunds); and the articles in which the largest decrease occurred are rice (3,21,755 maunds), paddy (1,13,670 maunds), miscellaneous spring crops (20,909 maunds), timber (1,83,841 maunds), mustard seed (18,113 maunds), hides (11,953 pieces), skins of sheep, &c. (17,478 pieces), and woollen goods (Rs. 67,630).

31. The principal staples comprised in the import and export traffic during the past three years, are exhibited in the following statement. The figures shown here, however, represent the net traffic between Bengal and Nepal, after

deducting such portions of it as passed into, and from, other provinces through Bengal:-

NAMES OF ARTICLES.	QUANTITY.			VALUE.		
	Import.	Export.	Total.	Import.	Export.	Total.
Cattle ... ... ... ... ... No. { 1881-82 21,318 5,483 26,791 5,32,050 1,35,826 6,08,775 1882-83 18,358 3,705 22,158 4,68,050 94,875 5,53,825 1883-84 28,277 3,829 30,106 6,31,025 95,735 7,27,650 1881-82 29,105 21,788 50,103 72,913 54,847 1,27,240 1882-83 28,771 14,512 43,283 50,400 71,717 75,080 1883-84 20,080 30,383 50,460 31,807 27,121 1,47,677 Sheep and goats ... ... ... ... do. { 1881-82 1,871 5,023 7,404 27,121 1,38,211 1,27,898 1882-83 1,813 8,154 9,767 1,38,211 1,38,211 1,48,638 1883-84 783 8,089 8,802 12,889 1,32,750 1,09,030 Cotton, raw ... ... ... ... Mds. { 1881-82 1,871 5,023 7,404 21,37,246 21,37,246 21,37,246 1882-83 1,813 8,154 9,767 23,418 1,78,058 1,69,264 1883-84 783 8,089 8,802 18,84,818 18,84,818 18,84,818 Piece-goods (European) ... ... ... ... Rs. { 1882-83 ..... ..... ..... 18,19,592 18,19,592 18,19,592 1883-84 ..... ..... ..... 37,500 21,32,693 21,32,693 1881-82 ..... ..... ..... 5,100 1,78,058 1,78,058 1882-83 ..... ..... ..... 7,983 2,47,540 2,47,540 1883-84 ..... ..... ..... 6,408 1,01,207 1,01,207 Ditto (Indian) ... ... ... ... do. { 1881-82 14,477 1,040 15,517 9,13,000 1,451 30,318 1882-83 4,441 223 4,664 24,807 904 51,052 1883-84 8,788 106 9,954 50,058 1,16,816 1,34,394 Other fibres, raw ... ... ... ... Mds. { 1881-82 6,702 7,037 71,799 1,63,000 19,097 1,82,703 1882-83 6,258 8,039 67,197 1,16,816 17,874 1,47,912 Gram and pulse ... ... ... ... do. { 1882-83 63,842 10,114 73,956 1,27,034 20,228 1,01,031 1883-84 63,161 1,711 44,473 97,361 3,630 1,09,777 Other spring crops ... ... ... ... do. { 1881-82 43,161 1,711 54,549 1,09,055 722 70,572 1882-83 58,184 385 59,549 1,09,055 213 213 1883-84 37,626 114 37,640 70,350 18,14,141 1881-82 7,47,208 6,123 7,57,391 19,10,430 14,711 15,66,702 Rice (husked) ... ... ... ... do. { 1882-83 8,92,516 2,550 8,35,075 15,61,068 4,704 9,62,476 1883-84 8,09,288 5,032 8,19,320 9,53,042 9,434 8,88,445 Do. (unhusked) ... ... ... ... do. { 1881-82 6,40,000 2,781 6,43,471 8,56,214 3,671 8,56,432 1882-83 7,58,458 1,391 7,59,849 8,54,265 1,597 7,26,954 1883-84 6,44,137 2,042 6,40,179 7,24,055 2,209 3,61,854 1881-82 1,73,415 619 1,74,034 3,60,470 1,384 4,56,109 1882-83 2,28,000 30 2,28,000 4,56,138 60 4,56,138 1883-84 2,76,142 230 2,76,372 5,50,281 460 5,50,744 Other rain crops ... ... ... ... do. { 1882-83 32,210 250 32,460 87,040 682 67,722 1883-84 ..... ..... ..... 1,78,058 1,78,058 Hides of cattle ... ... ... ... No. { 1882-83 64,909 ..... ..... 11 1,45,790 1,45,790 1883-84 58,012 4 53,010 1,45,785 134 71,509 Skins of sheep, goats, and other small animals do. { 1882-83 47,709 89 47,704 71,375 825 1,02,000 1883-84 67,451 550 68,004 1,01,181 377 75,808 1881-82 50,275 251 50,275 75,131 25,150 25,850 Precious stones and pearls (unset) ... ... ... ... Rs. { 1882-83 ..... ..... ..... 5,200 5,200 1883-84 ..... ..... ..... 1,78,058 1,78,058 Brass and copper ... ... ... ... Mds. { 1881-82 875 875 9,582 35,000 3,48,280 4,83,280 1882-83 98 12,323 12,410 3,840 4,92,970 4,96,780 1883-84 304 19,511 19,545 21,614 7,81,640 7,93,800 Iron ... ... ... ... do. { 1882-83 3,216 6,607 6,828 45,082 66,748 1881-82 128 5,970 6,098 7,618 30,820 36,588 1883-84 377 18,372 13,749 2,268 60,800 62,650 1881-82 125 1,060 2,085 9,750 20,940 31,110 1882-83 339 698 1,087 10,170 32,100 35,100 1883-84 98 1,072 1,170 2,040 3,41,643 3,45,125 1881-82 5,881 10 5,801 1,88,192 920 8,00,208 1882-83 10,352 10,352 10,352 3,00,208 638 2,10,509 Ghee ... ... ... ... do. { 1883-84 7,239 22 7,281 2,09,031 1,01,037 1,01,037 1881-82 50,002 50,175 50,175 7,01,075 6,90,050 13,08,125 All other kinds of provisions ... ... ... ... do. { 1882-83 32,017 32,808 32,810 6,58,330 6,57,860 13,10,250 1883-84 34,092 44,211 50,198 6,90,640 8,84,220 15,33,860 1881-82 1,831 61,460 63,281 7,000 3,27,882 3,33,842 Salt ... ... ... ... do. { 1882-83 1,505 70,240 80,703 6,491 3,41,643 3,45,125 1883-84 1,069 97,427 99,003 5,801 3,41,643 3,45,125 1881-82 12,011 ..... ..... 12,011 97,126 ..... 97,126 1882-83 5,985 ..... ..... 5,985 47,890 ..... 47,890 Saltpetre ... ... ... ... do. { 1883-84 14,521 111 14,632 1,16,108 888 1,17,058 1881-82 81,786 1,829 83,615 87,1420 7,818 3,79,077 Linseed ... ... ... ... do. { 1882-83 150,223 222 150,445 6,38,446 7,98,745 1883-84 101,504 294 101,858 7,97,498 1,247 3,12,383 Mustard-seed ... ... ... ... do. { 1881-82 81,373 387 81,760 3,10,034 1,409 2,55,089 1882-83 71,150 47 71,197 2,57,919 170 1,92,341 1883-84 62,804 282 53,084 1,91,317 1,024 54,461 1881-82 ..... ..... ..... 1,000 52,555 52,555 Silk (manufactured) ... ... ... ... Rs. { 1882-83 ..... ..... ..... 342 1,12,867 1,13,209 1883-84 ..... ..... ..... 98,383 98,383 98,383 Spices ... ... ... ... Mds. { 1881-82 6,412 16,225 22,637 44,846 1,13,575 1,58,460 1882-83 8,570 10,815 11,394 25,053 75,705 1,00,755 1883-84 8,084 14,300 17,044 26,788 1,03,000 1,24,398 1881-82 80 7,683 7,582 1,408 1,11,158 1,15,566 Betel-nuts ... ... ... ... do. { 1882-83 8,204 8,204 8,204 66,112 66,112 66,112 1883-84 18 7,899 7,917 141 57,814 57,814 1881-82 5,314 6,314 ..... ..... 74,026 74,026 Sugar (drained) ... ... ... ... do. { 1882-83 4,975 7,785 7,785 ..... 1,12,066 1,12,066 1883-84 ..... ..... ..... 4,975 7,785 ..... 7,785 Sugar (undrained) ... ... ... ... do. { 1881-82 200 20,429 20,095 1,090 1,53,215 1,55,311 1882-83 310 20,660 21,179 2,126 1,56,518 1,58,545 1883-84 320 27,780 29,100 2,403 2,08,351 2,10,754 1881-82 9,370 20,409 20,787 60,003 1,32,651 1,33,614 Tobacco ... ... ... ... Mds. { 1882-83 5,974 23,924 29,608 38,805 1,53,556 1,92,391 1883-84 9,985 30,130 30,130 40,004 76,541 2,42,839 8,10,680 1881-82 2,80,882 ..... ..... 2,80,882 7,70,200 ..... 7,70,200 1882-83 5,88,740 ..... ..... 8,88,740 9,71,582 ..... 9,71,582 1883-84 2,04,800 ..... ..... 2,04,800 6,12,230 ..... 5,12,230 Timber ... ... ... ... do. { 1881-82 ..... ..... ..... 10,000 2,16,901 2,27,410 1882-83 ..... ..... ..... 4,774 3,38,424 3,41,198 1883-84 ..... ..... ..... 5,053 2,08,515 2,73,668 Wool (manufactured) ... ... ... ... Rs. { 1882-83 ..... ..... ..... 56,192 78,587 15,110 1883-84 ..... ..... ..... 84,533 20,135 1,13,648 1881-82 ..... ..... ..... 84,533 24,709 1,03,360 Silver ... ... ... ... do. { 1882-83 ..... ..... ..... 74,587 74,587 74,587 1883-84 63,114 29,051 92,185 4,46,738 7,41,230 11,87,968 1881-82 10,108 50,825 1,40,983 5,00,142 6,02,364 11,92,506 1882-83 85,762 65,678 1,51,440 0,05,928 4,82,153 10,88,081 All other articles ... ... ... ... Mds. { 1883-84 ..... ..... ..... 1,05,928 1,05,928 1,05,928						

32. *Cattle.*—The cattle trade showed an increase of 6,953 head as compared with 1882-83, and of 2,355 head as compared with 1881-82. The figure under imports are 25,277, of which 8,041 were sent into Chumparun, 7,63

into Mozufferpore, 5,972 into Purneah, and the remainder, 3,629, into other districts.

33. *Cotton, raw.*—The trade during the year in this staple was 8,862 maunds against 9,767 maunds in 1882-83, and 7,494 maunds in 1881-82. The total quantity exported to Nepal was 8,069 maunds, of which 6,741 maunds were drawn from Chumparun, 521 maunds from Purneah, and the rest from the other frontier districts of Behar.

34. *Cotton piece-goods.*—The traffic in European piece-goods showed a great improvement. The total value of the different sorts of these goods exported to Nepal during the year was Rs. 21,35,246, being Rs. 3,15,654 in excess of the figures of 1882-83 and Rs. 3,00,428 in excess of those of 1881-82. In the case of Indian piece-goods, the exports showed an increase of Rs. 69,491 and Rs. 14,856 as compared with the figures of 1882-83 and 1881-82, respectively. The following statement shows the exports of European piece-goods registered at the different stations during the past three years:—

Districts.	Stations.	1881-82.		1882-83.		1883-84.	
			Rs.		Rs.		Rs.
Chumparun	{ Tribeni Ghat	...	2,240	1,498	2,620		
	Ruxoul	...	2,46,864	2,87,920	3,34,820		
	Adapore	...	3,53,629	3,10,431	4,83,314		
	Kutkenwa	...	5,22,055	6,26,415	5,84,782		
	Ghorasen	...	1,74,504	68,764	1,76,556		
Mozufferpore	Total	...	12,99,292	12,95,028	15,32,092		
	{ Bairagnia	...	72,163	62,514	1,01,054		
	Majorgunge	...	6,727	9,186	10,380		
	Sonbursa	...	6,959	10,768	....		
	Bela	...	1,428	4,619	6,147		
	Sursund	...	9,419	3,670	17,514		
Durbhunga	Total	...	96,696	90,757	1,35,095		
	{ Madhwapore	...	56,761	46,136	50,304		
	Hatwary	...	1,550	1,075	1,745		
	Joruggur	...	16,677	27,962	43,686		
	Mirzapore	...	2,100	1,040	406		
Bhagulpore	Pipra Ghat	...	29,180	32,054	17,715		
	Total	...	1,06,268	1,08,267	1,13,856		
	{ Kandowli	...	94,179	62,587	82,852		
	Patchpandareah	...	8,782	9,959	7,106		
Purneah	Deerpore	...	58,544	67,208	73,663		
	Total	...	1,61,505	1,39,754	1,63,621		
	{ Kalughat	...	634	557	686		
	Degalbank	...	73,729	71,428	89,198		
	Bireah	...	16,823	18,749	10,746		
Darjeeling	Sikta	...	11,806	10,115	4,607		
	Megahat	...	5,032	1,834	1,850		
	Mirgunge	...	11,876	11,844	19,424		
	Total	...	1,19,960	1,14,527	1,26,511		
Nuksubaree	Nuksubaree	...	3,279	1,818	1,419		
	Goompahar	...	30,105	37,048	38,782		
	Kurjulia	...	17,713	32,393	23,870		
Total value	Total	...	51,097	71,259	84,071		
	Total value	...	18,34,818	18,19,592	21,35,246		

35. *Food-grains.*—The different staples returned under this head are shown below, the trade in each of them being compared with that of the preceding two years:—

	Imports from Nepal.			Exports to Nepal.		
	1881-82.	1882-83.	1883-84.	1881-82.	1882-83.	1883-84.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Wheat	8,360	12,890	16,455	374	136	286
Gram and pulse	64,762	58,258	63,842	7,037	8,939	10,114
Other spring crops	43,162	58,164	37,526	1,711	385	114
Rice (husked)	7,47,268	8,32,516	6,08,288	6,123	2,659	6,032
Do. (unhusked)	6,40,690	7,58,458	6,44,137	2,781	1,391	2,042
Other rain crops	1,73,415	2,28,069	2,75,142	619	80	230
Total	16,77,057	19,48,356	15,45,390	18,645	13,439	17,818

There was a considerable falling off in the import trade during the past year, the total quantity amounting to 15,45,390 maunds against 19,48,355 maunds in 1882-83, and 16,77,657 maunds in 1881-82. The Collector of Chumparun writes—"Owing to the shortness of the *aughani* harvest and disturbances with Thibet, the export of grain from Nepal was stopped for some time. A Chunpatia *mahajun*, who cultivates land in Nepal, complained to the Sub-Divisional Officer of Bettiah that he was not allowed to export his own grain." The following statement shows the total quantity of food-grains imported through each registering post, district by district, during each of the past three years:—

NAMES OF REGISTERING STATIONS.	IMPORTS FROM NEPAL.						
	Wheat.	Gram and Pulse.	Miscellaneous spring crops.	Rice.	Paddy.	Miscellaneous rain crops.	TOTAL.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Chumparun ...	Tribeni Ghat...	.....	.....	1,363	910	105	2,498
	Rouxoul ...	82	1,141	2,660	86,096	2,260	1,12,480
	Adapore ...	1,142	1,711	4,988	55,424	11,626	92,637
	Kutkenwa ...	968	1,730	3,988	7,782	87,403	25,144
	Ghorasan ...	.....	4,585	173	748	18,894	16,310
<b>Total</b>		<b>2,172</b>	<b>10,187</b>	<b>11,765</b>	<b>48,016</b>	<b>2,48,627</b>	<b>54,552</b>
							<b>3,75,319</b>
Mozufferpore ...	Bairagnia ...	12,071	37,600	15,644	20,165	43,681	1,37,037
	Majorkunge ...	42	76	.....	45,830	20,410	2,027
	Sonbursa ...	.....	.....	2,538	22,010	29,774	20,926
	Bela ...	340	383	685	10,163	15,166	2,376
	Sursund ...	356	1,117	4,170	22,418	16,198	7,860
<b>Total</b>		<b>12,809</b>	<b>39,266</b>	<b>22,887</b>	<b>1,21,786</b>	<b>1,25,629</b>	<b>1,70,235</b>
							<b>4,92,612</b>
Durbhunga ...	Madhwapore ...	338	835	61	49,370	10,023	1,670
	Itatwary ...	.....	4,797	729	72,386	13,507	3,928
	Joynuggur ...	245	2,870	1,183	7,916	66,198	21,877
	Mirzapore ...	.....	54	.....	9,111	18,166	1,720
	Pipra Ghat ...	7	.....	8	67,375	80,399	5,874
<b>Total</b>		<b>590</b>	<b>8,556</b>	<b>1,970</b>	<b>2,06,158</b>	<b>1,47,343</b>	<b>32,469</b>
							<b>3,97,086</b>
Bhagulpore ...	Kandowli ...	48	90	.....	53,019	24,602	2,882
	Patchpanda-reah ...	28	.....	.....	18,369	15,813	920
	Beerpore ...	686	61	.....	11,152	5,159	1,098
<b>Total</b>		<b>742</b>	<b>157</b>	<b>.....</b>	<b>82,540</b>	<b>45,074</b>	<b>4,906</b>
							<b>1,33,419</b>
Purneah ...	Kalinghat ...	.....	28	.....	3,470	30,995	.....
	Degalbank ...	.....	122	.....	1,080	2,364	.....
	Byreah ...	.....	.....	.....	2,300	1,944	.....
	Siktee ...	.....	733	148	8,233	11,999	9
	Megahat ...	101	115	19	3,030	7,530	.....
<b>Total</b>		<b>138</b>	<b>1,214</b>	<b>904</b>	<b>23,379</b>	<b>76,652</b>	<b>65</b>
							<b>1,02,352</b>
Darjeeling ...	Nuksurbaree ...	.....	165	.....	26,362	812	.....
	Goompahar ...	.....	4,023	.....	.....	.....	27,339
	Kurjulia ...	4	274	.....	47	.....	12,795
<b>Total</b>		<b>4</b>	<b>4,462</b>	<b>.....</b>	<b>26,409</b>	<b>812</b>	<b>12,915</b>
							<b>44,602</b>
TOTAL ...	1883-84	10,455	63,842	37,526	5,08,288	6,44,137	2,75,142
	1882-83	12,990	58,258	58,104	8,32,616	7,58,458	2,28,069
	1881-82	8,300	64,762	43,162	7,47,268	6,40,690	1,73,415

36. *Hides*.—The figures of the import traffic for the past year show a decrease of 11,957 pieces as compared with 1882-83, but an increase of 20,802 pieces as compared with 1881-82. The subjoined statement gives the names of the different stations where the largest number of hides was registered during the three years:—

Stations.	In what district.	Imports from Nepal.		
		1881-82.	1882-83.	1883-84.
		Pieces.	Pieces.	Pieces.
Bairagnia ...	Mozufferpore	4,368	12,842	15,103
Beerpore ...	Bhagulpore	4,910	9,317	6,973
Goompahar ...	Darjeeling	6,007	9,871	6,403
Adapore ...	Chumparun	1,983	4,354	6,178
Kutkenwa ...	Ditto	1,642	6,281	5,534
Rouxoul ...	Ditto	3,584	3,565	2,526
Joynuggur ...	Durbhunga	.....	.....	2,050
Kurjulia ...	Darjeeling	219	3,546	1,663
Mirgunge ...	Purneah	1,370	2,926	1,655
Other stations ...	.....	8,127	12,267	4,935
<b>Total</b>		<b>32,210</b>	<b>64,969</b>	<b>53,012</b>

37. *Skins of sheep, goats, and other small animals.*—The total imports under this head amounted to 50,275 pieces against 67,454 pieces in 1882-83, and 47,709 pieces in 1881-82; out of the year's imports, 44,466 pieces were registered at Bairagnia in the Mozufferpore district.

38. *Brass and Copper, and their manufactures.*—This trade is steadily increasing. The quantity exported to Nepal during the year was 19,541 maunds, valued at Rs. 7,81,640, against 12,323 maunds, valued at Rs. 4,92,920, in 1882-83, and 8,707 maunds, valued at Rs. 3,48,280, in 1881-82. Of the year's supply, 16,253 maunds were exported via the Chumparun district.

39. *Ghee.*—The import trade showed a decrease of 3,113 maunds on the returns of 1882-83, and an increase of 1,358 maunds as compared with 1881-82. The principal registering posts through which the consignments were sent from Nepal are as follows:—

Stations	In what district.	Imports from Nepal.					
		1881-82.		1882-83.		1883-84.	
		Quantity. Mds.	Value. Rs.	Quantity. Mds.	Value. Rs.	Quantity. Mds.	Value. Rs.
Bairagnia	Mozufferpore	1,038	33,216	4,828	1,40,012	2,023	84,767
Goompahar	Darjeeling	1,073	34,336	1,375	39,875	1,007	46,603
Kurjulu	Ditto	900	29,088	1,377	39,083	907	26,303
Patchpandareah	Bhagulpore	334	10,688	709	20,661	340	8,860
Kandowli	Ditto	184	5,888	277	8,083	207	7,743
Majorgunge	Mozufferpore	287	9,184	101	5,530	262	7,506
Joyrungau	Durbhunga	79	2,529	107	8,103	181	5,240
Pipra Ghat	Ditto	455	14,560	223	6,407	176	5,104
Bela	Mozufferpore	370	11,840	256	7,434	163	4,777
Degalbank	Purneah	8	256	52	1,508	48	2,842
Other stations		1,144	86,608	957	27,763	315	9,135
Total		5,881	1,88,192	10,552	3,00,208	7,239	2,00,931

40. *All other kinds of provisions.*—The total traffic amounted to 79,193 maunds against 65,810 maunds in 1882-83, and 1,01,037 maunds in 1881-82. As compared with 1882-83, the import trade showed an increase of 2,065 maunds, and the export trade of 11,318 maunds. The great bulk of the imports was registered on the frontier of the Purneah district, but as regards the exports, the largest supply, amounting to 26,547 maunds, was sent to Nepal through Chumparun; Purneah exported 12,066 maunds and other stations 5,598 maunds.

41. *Salt.*—The large increase in the amount of salt carried to Nepal is specially noticeable, the total quantity being 97,427 maunds against 79,260 maunds in 1882-83, and 81,450 maunds in 1881-82. The different registering posts through which salt was carried to that State during the past three years, are shown in the following statement:—

Stations.	In what district.	Exports to Nepal.		
		1881-82. Mds.	1882-83. Mds.	1883-84. Mds.
Bairagnia	Mozufferpore	7,689	9,283	10,598
Kutkenwa	Chumparun	7,173	7,283	10,460
Adapore	Ditto	5,567	3,919	10,107
Madhwapore	Durbhunga	5,286	5,135	7,734
Beorpore	Bhagulpore	6,040	7,682	7,239
Ruxoul	Chumparun	4,971	7,315	6,561
Surmund	Mozufferpore	7,852	4,384	7,185
Joyrungau	Durbhunga	1,519	1,682	5,644
Degalbank	Purneah	4,568	3,667	4,763
Mirgunge	Ditto	3,869	3,984	4,517
Sonbursa	Mozufferpore	3,745	5,658	4,019
Patchpandareah	Bhagulpore	1,876	2,879	3,771
Ghorasan	Chumparun	5,156	4,134	3,065
Pipra Ghat	Durbhunga	2,259	1,332	2,083
Other stations		13,280	10,923	9,681
Total		81,450	79,260	97,427

42. *Saltpetre.*—There was a great recovery in the import trade, the total quantity having amounted to 14,521 maunds against 5,985 maunds in 1882-83, and 12,911 maunds in 1881-82. The principal districts to which saltpetre was consigned in large quantities were Mozufferpore (7,525 maunds), Durbhunga (4,297 maunds) and Chumparun (2,699 maunds).

43. *Oilseeds.*—The total quantity of linseed imported into British territory was 41,341 maunds in excess of the imports of 1882-83, and 1,09,778 maunds over those of 1881-82, but under mustard seed, the figures fell off from 81,373 maunds in 1881-82, to 71,150 maunds in 1882-83, and 52,802 maunds

in 1883-84. The different stations through which these supplies were sent during the past three years, are as follows:—

*Linseed.*

Stations.	In what district.	Imports from Nepal.		
		1881-82. Mds.	1882-83. Mds.	1883-84. Mds.
Bairagnia	... Mozufferpore	13,051	46,823	66,499
Adapore	... Chumparun	5,674	12,808	32,616
Kutkenwa	... Ditto	12,169	14,824	26,229
Ruxoul	... Ditto	5,562	10,317	10,371
Joynuggur	... Durbhunga	2,810	11,616	10,340
Hatwary	... Ditto	5,487	7,076	8,252
Sonbursa	... Mozufferpore	14,083	12,130	6,894
Patchpandareah	... Bhagulpore	7,490	6,175	6,964
Sursund	... Mozufferpore	3,323	11,559	6,272
Madhwapore	... Durbhunga	4,141	4,768	5,407
Majorgunge	... Mozufferpore	904	4,273	2,797
Other stations	....	7,082	7,854	8,963
Total		81,786	1,50,223	1,91,564

*Mustard seed.*

Patchpandareah	... Bhagulpore	6,726	7,114	8,860
Beerpore	... Ditto	10,135	5,982	7,988
Ghorasan	... Chumparun	13,448	7,448	5,553
Joynuggur	... Durbhunga	4,889	7,493	5,336
Kutkenwa	... Chumparun	5,668	4,915	4,747
Adapore	... Ditto	6,167	6,060	3,454
Mirgungo	... Purneah	3,993	3,118	3,347
Degalbank	... Ditto	3,805	1,323	2,122
Kandowli	... Bhagulpore	1,398	1,797	1,926
Other stations	....	25,145	25,900	9,469
Total		81,373	71,150	52,802

44. *Silk, manufactured.*—The value of manufactured silk exported to Nepal was Rs. 98,383 against Rs. 1,12,867 in 1882-83, and Rs. 52,555 in 1881-82. The statistics of the frontier post of Kutkenwa in Chumparun show that as much as Rs. 81,000 worth of the goods exported during the year were sent to Nepal by that route.

45. *Sugar.*—The total quantity of drained sugar sent to Nepal was 7,785 maunds against 4,975 maunds in 1882-83, and 5,314 maunds in 1881-82, while the supply of undrained sugar rose from 20,429 maunds in 1881-82 to 20,869 maunds in 1882-83, and 27,786 maunds in 1883-84. Of the exporting districts Chumparun contributed 3,933 maunds of drained and 11,035 maunds of undrained sugar; Mozufferpore 1,145 maunds of drained and 3,587 maunds of undrained sugar, and Durbhunga 637 maunds of drained and 6,069 maunds of undrained sugar.

46. *Tobacco.*—The total weight of tobacco registered was 40,004 maunds against 29,598 maunds in 1882-83, and 29,787 maunds in 1881-82. The increase in the import trade was 3,891 maunds as compared with the previous year, and in the export trade 6,515 maunds. Of the importing districts, Purneah received 3,612 maunds, Mozufferpore 2,686 maunds, and Durbhunga 1,192 maunds, while as regards the exports, the largest supply was sent from Mozufferpore (13,360 maunds) and Chumparun (13,018 maunds).

47. *Timber.*—The timber trade showed a falling off of 1,83,841 maunds as compared with 1882-83, and of 76,083 maunds as compared with 1881-82. The principal registering posts through which these supplies were imported from Nepal are:—

STATIONS.	In what district.	Imports from Nepal.		
		1881-82. Mds.	1882-83. Mds.	1883-84. Mds.
Kutkenwa	... Chumparun	60,099	1,21,881	55,336
Tribeni Ghat	... Ditto	86,253	1,68,640	42,350
Ruxoul	... Ditto	21,073	35,314	38,175
Ghorasan	... Ditto	1,424	5,074	34,000
Mirgungo	... Purneah	10,411	13,876	10,687
Other routes	...	95,722	43,955	24,351
Total		2,80,982	3,88,740	2,04,898

48. *Wool, manufactured.*—The total value of the export trade of the past year showed a decrease of Rs. 67,909 as compared with 1882-83, but it exceeded the figures of 1881-82 by Rs. 51,614. The great bulk of these supplies was carried to Nepal by the routes passing through the Chumparun district.

### TRADE BETWEEN BENGAL AND SIKKIM.

49. As heretofore, the registration of the trade of Bengal with Sikkim and Thibet was effected at Pheydong and Rungeet in the Darjeeling district. Both these stations were kept open throughout the year. Generally speaking, the traffic intercepted at the former post is that which goes to, and comes from, Thibet, while that recorded at the latter station belongs to Sikkim proper.

50. The total value of the trade registered during the past three years, is shown below:—

Years.	Imports from Sikkim.		Exports to Sikkim.		Total.
	Rs.	Rs.	Rs.	Rs.	
1881-82	...	...	1,67,533	86,011	2,53,544
1882-83	...	...	2,00,148	1,16,294	3,16,442
1883-84	...	...	2,21,523	1,12,711	3,34,234

The advance in the aggregate value of goods registered was Rs. 17,792 or 5·62 per cent. as compared with the previous year, and Rs. 80,690 or 31·82 per cent. as compared with 1881-82. The improvement was mainly in the import trade, the most noticeable items which contributed to the increase in the year's traffic as compared with 1882-83 being raw wool, miscellaneous rain crops, foreign tea, horses, provisions, spices, gram, and shell-lac. The export trade, however, would appear from the returns to have remained almost stationary, a falling off being shown in the traffic in indigo, cotton piece-goods (European), other metals, cattle, and iron, and an increase appearing under tobacco, woollen goods, paints and colours, cotton piece-goods (Indian), brass, provisions, oils, and dyeing materials.

51. The following statement shows the total value of each of the important articles of the import traffic as registered during the past three years:—

	Imports from Sikkim.		
	1881-82. Rs.	1882-83. Rs.	1883-84. Rs.
Horses	...	...	48,225
Cattle	...	...	6,950
Sheep and goats	...	...	15,678
Lime and limestone	...	...	3,380
Coal and coke	...	...	918
Vegetables, fruits and nuts	...	...	6,486
Gram and pulse	...	...	818
Miscellaneous rain crops	...	...	23,047
Hides of cattle	...	...	285
Shell-lac	...	...	90
Brass and copper	...	...	17,700
Ghee	...	...	3,552
Provisions (other than ghee)	...	...	1,220
Salt	...	...	7,773
Spices	...	...	833
Tea, foreign	...	...	3,520
Wool, raw	...	...	.....
Wool, manufactured...	...	...	17,294
All other articles of merchandise, manufactured	...	...	3,283
			3,945
			8,349

52. The imports of hill ponies through Pheydong showed a small increase during the past year, the total number being 683 against 662 in 1882-83, and 636 in 1881-82. The recorded cattle trade fell off by 65 head as compared with the previous year, and by 26 as compared with 1881-82. There was a decrease of 23·26 per cent. under sheep and goats on the returns of 1882-83, but an increase of 17·46 per cent. is shown on comparison with those of 1881-82. The figures under lime and limestone showed a great improvement during the year, the total quantity being 6,051 maunds against 1,897 maunds in 1882-83, and 3,179 maunds in 1881-82. The supply of miscellaneous rain crops is steadily increasing, the total quantity during the year showing an advance of 4,009 maunds on the trade of 1882-83, and of 10,597 maunds on that of

1881-82. This is all registered at Rungeet. The number of hides registered was 751 pieces against 760 pieces in 1882-83, and only 106 pieces in 1881-82. The quantity of shell-lac rose from 2 maunds in 1881-82 to 9 maunds in 1882-83, and 10 maunds in 1883-84. Brass and copper showed a decrease of 90 maunds as compared with the total of the previous year, and of 343 maunds on the figures of 1881-82. The amount of ghee registered was 96 maunds against 141 maunds in 1882-83, and 111 maunds in 1881-82. All other kinds of provisions, however, showed an increase, the figures for the past year amounting to 71 maunds against 34 maunds in 1882-83. The quantity of untaxed foreign salt fell off from 1,779 maunds in 1881-82 to 791 maunds in 1882-83 and 606 maunds in 1883-84. It is believed that a further decrease will take place, if indeed the import of this article is not entirely extinguished, as recent enquiries have shown that duty-paying salt is consumed at places in Sikkim four marches from Darjeeling. The traffic in spices was active, the quantity imported being 239 maunds against 159 maunds in 1882-83 and 119 maunds in 1881-82. The quantity of the brick tea of Thibet imported during the year was 77 maunds against 42 maunds in 1882-83, and 64 maunds in 1881-82. The Deputy Commissioner of Darjeeling has recently received a few samples of tea manufactured after this method in British territory by Messrs. Crosswell and Company, and he has been directed by the Government of Bengal to facilitate its sale in those markets of his district which are most frequented by Thibetan traders. An allotment of Rs. 100 has been sanctioned for the purpose of paying commission to the shop-keepers who may be entrusted with the sale of the tea. In the last report it was pointed out that one of the most satisfactory features in the trade of that year was the beginning of a steady import of wool, of which there is an unlimited supply of excellent quality within a few days' journey from Darjeeling. The result of the registration during 1883-84 shows that so much as 911 maunds of this article were sent into British territory against only 168 maunds in the preceding year, while in 1881-82 no traffic was returned under this head. It is believed, however, that the wool trade has dwindled during the current year, partly owing to the difficulties placed in the way of traders by the Tibetan frontier officials. There was a slight decrease in the value of manufactured woollen goods (chiefly blankets), but the figures are still in advance of those of 1881-82 by Rs. 13,231. The imports under "all other articles of merchandise, manufactured" showed an increase of over 111 and 154 per cent. on the figures of the preceding two years. The following statement illustrates the fluctuations of traffic in all the important staples of import registered at each of the stations of Rungeet and Pheydong during 1883-84, as compared with the figures of 1882-83:—

*Imports into British Territory.*

	REGISTERED AT RUNGEET.				REGISTERED AT PHEYDONG.			
	1882-83.	1883-84.	Difference.		1882-83.	1883-84.	Difference.	
			Increase	Decrease			Increase	Decrease
Horses, ponies, and mules	No.	1	....	....	1	682	683	21
Cattle	do.	171	220	58	1	146	23	.... 123
Sheep and goats	do.	423	211	....	212	9,176	7,154	.... 2,022
Poultry	do.	1,497	706	....	701	....	12	12
Lime and limestone	Mds.	1,897	6,031	4,134	....	....	....	....
Caoutchouc	do.	12	11	....	....	....	....	....
Coal and coke	do.	799	800	97	....	....	....	....
Cotton, raw	do.	23	54	11	....	....	....	....
Drugs and medicines, other than intoxicating	do.	3	37	34	....	....	....	....
Fruits, nuts, and vegetables	do.	2,141	2,291	60	....	326	172	.... 154
Gram and pulse	do.	1,278	1,516	238	....	....	10	10
Miscellaneous rain crops	do.	16,838	20,842	4,004	....	....	5	5
Gums and resins	do.	....	....	....	....	21	7	.... 14
Hides of cattle	No.	514	607	93	....	246	144	.... 102
Skins of sheep, goats, & other small animals	do.	2	252	250	....	8	....	8
Shell-lac	Mds.	....	....	....	....	9	19	10
Brass and copper, and their manufactures	do.	119	53	....	60	94	70	.... 24
Ghee	do.	57	39	....	27	84	66	.... 18
Other kinds of provisions	do.	17	35	18	....	17	36	19
Salt	do.	91	175	84	....	700	431	.... 269
Spices	do.	155	236	81	....	4	3	.... 1
Tea (Foreign)	do.	....	....	....	....	42	77	.... 85
Wool, raw	do.	5	10	14	....	163	502	729
Wool, manufactured (Indian)	Rs.	2,714	3,135	391	....	32,790	27,500	.... 5,270
All other articles of merchandise (manufactured)	do.	4,553	1,098	....	3,436	2,360	11,184	8,824
Ditto " (unmanufactured)	do.	3,624	8,149	4,725	....	321	....	.... 321

53. The following statement shows the chief articles of traffic registered as exported to Sikkim and Thibet during the past three years:—

	Exports to Sikkim.		
	1881-82. Rs.	1882-83. Rs.	1883-84. Rs.
Cattle ... ... ...	6,650	1,275	1,075
Sheep and goats ... ...	740	621	1,361
Cotton twist (Indian) ...	1,065	700	875
Do. piece-goods (European) ...	29,121	45,702	42,056
Do. ditto (Indian) ...	382	177	1,178
Indigo ... ...	11,330	28,520	17,750
Other kinds of dyeing materials ...	1840	2,370	2,550
Rice ... ...	7,313	2,329	2,015
Brass and copper ...	5,360	8,120	8,960
Iron ... ...	578	882	684
Other metals ...	1,050	3,360	2,100
Oils ...	18	366	660
Paints and colours ...	10,920	400	2,080
Provisions other than ghoo ...	840	140	900
Salt ... ...	760	1,143	1,335
Sugar, refined ...	30	.....	812
Tobacco ...	4,609	9,666	18,769
Wool, manufactured ...	228	1,180	2,930

54. There was a slight decrease of 5·77 per cent. in the value of piece-goods registered as exported during the past year as compared with 1882-83, but when compared with the figures of 1881-82, a large increase of 46·54 per cent. is observed. Similarly, indigo shows a falling off of 44 maunds on the returns of the previous year, and an increase of 35 maunds on those of 1881-82. The exports of miscellaneous dyeing materials rose from 26 maunds in 1881-82 to 79 maunds in 1882-83, and 85 maunds in 1883-84. The aggregate total of metals registered as exported was 408 maunds, showing a decrease of 154 maunds on the returns of 1882-83, and an increase of 143 maunds on those of 1881-82. The exports of oils rose during the year to 110 maunds against 61 maunds in 1882-83, and 3 maunds in 1881-82. The advance under paints and colours was 21 maunds, and in provisions 38 maunds as compared with the previous year. The total quantity of salt was 392 maunds against 265 maunds in 1882-83, and 173 maunds in 1881-82. There has been a considerable increase under tobacco, the exports registered during the year amounting to 2,331 maunds against 1,487 maunds in 1882-83, and 709 maunds in 1881-82. The following comparative statement shows the amount of the export traffic registered at each of the registering posts of Rungeet and Pheydong during the past two years:—

*Exports from British Territory.*

	REGISTERED AT RUNGEET.				REGISTERED AT PHEYDONG.			
	1882-83.	1883-84.	Difference.		1882-83.	1883-84.	Difference.	
			Increase.	Decrease.			Increase.	Decrease.
Cattle ... ...	51	85	34	16	.....	8	8	.....
Sheep and goats ...	248	544	296	15	.....	.....	.....	.....
Twist and yarn (European) ...	Mds.	21	6	.....	1	.....	.....	1
Ditto (Indian) ...	Mds.	17	17	.....	20	8	.....	12
Piece-goods (European) ...	Rs.	26,154	14,116	11,038	20,548	27,040	7,392	.....
Ditto (Indian) ...	do.	177	78	.....	90	1,100	1,100	.....
Indigo ...	Mds.	21	.....	26	98	80	.....	18
Other kinds of dyeing materials ...	do.	13	11	.....	77	72	.....	5
Gram and pulse ...	do.	2	2	.....	6	584	3	581
Rice ...	do.	868	1,000	142	387	75	.....	312
Brass and copper ...	do.	59	92	33	144	132	.....	12
Iron ...	do.	61	67	16	96	47	.....	50
Other metals ...	do.	14	.....	14	98	70	.....	28
Oils ...	do.	33	109	76	28	1	.....	27
Paints and colours ...	do.	.....	.....	.....	6	26	21	.....
Other kinds of provision ...	do.	4	43	37	3	4	1	.....
Salt ...	do.	262	392	130	3	.....	.....	8
Spices ...	do.	5	36	61	6	16	10	.....
Sugar, drained ...	do.	.....	48	48	10	10	.....	.....
Do. undrained ...	do.	20	2	.....	21	.....	.....	21
Tea, Indian ...	do.	.....	175	.....	971	1,640	669	.....
Tobacco ...	do.	516	691	175	1,100	300	.....	800
Wool, manufactured (European) ...	Rs.	80	2,630	2,550	.....	.....	.....	.....
All other articles of merchandise (manufactured) ...	do.	794	.....	794	3,062	1,932	.....	1,130

55. The figures given in the registers have been quoted above, but it has been ascertained that they are quite unreliable. This subject has recently been carefully investigated by reference to the railway records and by enquiry among persons in whose houses Tibetan traders at Darjeeling and Jore Bungalow are known to have resided. Such an enquiry must necessarily be incomplete, but it has elicited information which shows that the present system of registration

is inefficient. The following statement shows the variations between the quantities of certain goods ascertained to have been exported by particular persons and the quantities shown in the registers:—

			Value ascertained in particular cases.	Value shown as registered.
			Rs.	Rs.
Cotton twist (Indian)	...	...	... 7,000	280
" " (English)	...	...	... 1,200	...
Paints	...	...	... 21,750	2,080
Cups	...	...	... 12,000	...
Sugar	...	...	... 3,700	140
Sandalwood	...	...	... 1,100	...
Broadcloth	...	...	... 5,520	300
Treasure	...	...	... 85,700	...
Copper	...	...	... 16,835	5,280
Total			... 1,54,805	8,080

The difference is Rs. 1,46,725. The registers show the value of English piece-goods exported by Pheydong as Rs. 27,940. Enquiries among certain merchants show that piece-goods to the value of Rs. 27,200 were despatched to Pheydong from Kalimpong, and that goods to the value of Rs. 28,500 were sent from Darjeeling to Kalimpong for export. The total is Rs. 55,700. Endeavours are now being made to place the system of registration of Sikkim and Tibetan trade on a more satisfactory footing. It is probable that the trade is not less than double the amount now registered, and, when it is considered that it has so many difficulties to contend with through the obstructiveness of frontier officials and the exclusion of Indian merchants, it may be inferred that a large expansion of the trade would follow upon the removal of the obstacles by which it is now impeded. A special report on this subject is under submission.

#### TRADE BETWEEN BENGAL AND BHUTAN.

56. THE trade between Bengal and Bhutan was, as usual, intercepted at Ambaree, Hantopara and Buxa in the Julpigorce district. The first two stations were kept open for five months, and the third station for ten months of the year. The total value of the trade registered during the past three years was—

Years.	Imports from Bhutan.		Exports to Bhutan.		Total.
		Rs.		Rs.	
1881-82	...	...	1,23,048	1,05,168	2,28,216
1882-83	...	...	1,11,412	86,693	1,98,135
1883-84	...	...	96,350	1,23,000	2,19,350

It will be observed that the gross value of the trade during the past year was 10·70 per cent. in excess of the previous year's figures. The value of imports, however, decreased by 13·54 per cent., while that of exports increased by 41·88 per cent. As regards the imports, the decrease is mainly due to a large falling off in the horse trade. Under exports the increase is observable in almost all articles of traffic, notably in tobacco, European piece-goods, rice, betel-nuts, and unrefined sugar. The principal articles comprising the import trade during the past two years were—

	Imports from Bhutan.					
	Quantity.	1882-83.	1883-84.	Value.		
				1882-83. Rs.	1883-84. Rs.	
Horses	...	... No. ...	765	498	57,375	37,350
Cattle	...	... do. ...	47	32	1,175	800
Sheep and goats	...	... do. ...	400	445	1,002	1,114
Piece-goods (Indian)	...	Rs. ...	.....	.....	807	373
Madder or manjiti	...	Mds. ...	74	511	888	6,132
Fruits, nuts, and vegetables	do.	.....	1,752	2,480	3,504	4,960
Shell-lac	...	... do. ...	.....	9	.....	405
Stick-lac	...	... do. ...	.....	2	.....	70
Ghee	...	... do. ...	288	224	8,352	6,496
Tea (Foreign)	...	... do. ...	36	12	1,980	660
Firewood	...	... do. ...	1,706	1,404	1,346	439
Woollen piece-goods (Indian)	Rs. ...	.....	.....	.....	16,439	18,285
All other articles of merchandise (manufactured)	do. ...	.....	.....	.....	13,228	9,984
Do. do. (unmanufactured)	do. ...	.....	.....	.....	4,802	9,103

57. As compared with 1882-83 the falling off in the import of horses was very large, namely 267, valued at Rs. 20,025. The trade in madder or manjit, on the other hand, was exceedingly active, the increase in the quantity imported being 437 maunds or 590·54 per cent. Vegetables, fruits, and nuts showed an increase of 728 maunds, but ghee showed a decrease of 64 maunds. The figures under foreign tea, however, showed a decrease of 24 maunds. The value of manufactured woollen goods (chiefly blankets) showed an advance of Rs. 1,846. The large decrease of Rs. 3,244 in the value of "all other articles of merchandise manufactured" was due to the falling off in the imports of wax, of which only 21 maunds were registered at Ambaree against 137 maunds in the previous year; on the other hand the advance of Rs. 4,301 in the value of "all other articles of merchandise unmanufactured" was owing to an increase in the imports of musk and yaks' tails. The total value of the former amounted to Rs. 5,913 against Rs. 2,491 in the previous year, and of the latter to Rs. 1,860 against Rs. 638 in 1882-83.

58. The principal articles exported to Bhutan during the past two years are shown below:—

	Exports to Bhutan.			
	Quantity.		Value.	
	1882-83.	1883-84.	1882-83.	1883-84.
			Rs.	Rs.
Twist and yarn (European) Mds. ...	.....	1	.....	65
Piece-goods (European) ... Rs. ...	.....	.....	16,414	20,987
Indigo ... Mds. ...	.....	2	.....	440
Rice ... do. ...	5,613	7,810	10,772	14,643
Paddy ... do. ...	1,420	2,231	1,595	2,511
Brass and copper ... do. ...	20	9	800	300
Iron ... do. ...	275	169	1,650	1,014
Provisions (other than ghee) do. ...	.....	92	.....	1,840
Salt ... do. ...	241	119	1,040	387
Silk, manufactured ... Rs. ...	.....	.....	2,943	3,428
Betel-nuts ... Mds. ...	2,158	2,958	17,264	21,116
Sugar, unrefined... ... do. ...	1,102	1,325	8,206	9,939
Tobacco ... do. ...	3,284	4,783	21,347	40,097
Woollen piece-goods ... Rs. ...	.....	.....	3,535	3,682
All other articles of merchandise (unmanufactured) do. ...	.....	.....	35	1,672

59. The trade in European piece-goods exceeded that of 1882-83 by Rs. 4,573. Twist and indigo were for the first time exported to Bhutan during 1883-84 via Buxa and Ambaree. The exports of rice showed an advance of 2,197 maunds. The quantity of metals fell off from 295 maunds in 1882-83 to 179 maunds in 1883-84. The salt trade showed a decrease of 122 maunds. In manufactured silk goods there was an advance of 46 31 per cent. as compared with the previous year. The exports of betel-nuts were 2,958 maunds against 2,158 maunds in 1882-83. The rise in tobacco from 3,284 maunds in 1882-83 to 4,783 maunds in 1883-84 is specially noticeable.

## A P P E N D I X .

DOCUMENT NUMBER: RE41A8H0

**STATEMENT No. I.—Showing the total quantity of each Staple of Traffic imported into British Territory from  
with the totals of**

imber.	LIST OF ARTICLES.	Tributary Dist.	THE FRONTIER POSTS EXCHANGES												
			In Chumparun.				In Mozaffarpore.				In Durbhunga.				
			Raxoni.	Adapere.	Kutka.	Ghorasan.	Barguna.	Majongunge.	Sonbarsa.	Bela.	Sursund.	Madhupore.	Hatwary.	Jognagar.	Mirzapore.
I	Animals, living (for sale) -														
	1. - Horses, ponies, and mules, No.														
	2. - Cattle		210	7,819	5	90	283	6,135			761	363	144	186	240
	3. - Sheep and goats							1,204	611	222		330	1	381	115
	4. - Poultry							2,875	510			321		121	384
	5. - Other kinds														9
IIa	Building materials -														
	1. - Limestone														
III	Oanes and rattans														
IV	Chontchoue														
V	Cool and coke														
VIII	Cotton, raw		106	66				4							
VIII	Cotton, manufactured -														
	1. - Twisted and yarn (Indian)														
	2. - Piece-goods (European)		64	18,680											
	3. - Ditto (Indian)		14,811												
	4. - Ditto		2,002												
IX	Drugs and medicines -														
	2. - Other sorts, not intoxicating.														
X	Dyeing materials -														
	1. - Indigo														
	2. - Madder or manjiti														20
	3. - Safflower														48
XI	Earthware and porcelain														
XII	Fibrous products -														
	1. - Jute, raw														
	2. - Juto, manufactured -														
	a. - Gummy-bags														
	3. - Other fibres, raw														
	4. - Ditto, manufactured														
XIII	Fruits, nuts and vegetables -														
	1. - Coconuts														
	2. - Vegetables and all other kinds.														
XIV	Grain and pulse -														
	1. - Wheat														7
	2. - Gram and pulse														245
	3. - Other spring crops														88
	4. - Rice, husked		1,431	21,162	17,707	7,782		748	20,165	45,830	52,010	10,461	22,418	49,870	7,916
	5. - Rice, unhusked														9,111
	6. - Other rain crops														67,376
XV	Gums and resins -														
XVI	Hides and skins -														
	1. - Hides of cattle														
	2. - Skins of sheep, goats, and small animals.														
XVII	Horns														
XVIII	Jewellery, &c. -														
	1. - Precious stones and pearls, Rs.														
	2. - Jewellery														
XIX	Lac -														
XX	Leather -														
XXI	Leathers -														
XXII	Liquors -														
XXIII	Mats -														
XXIV	Metals and manufactures of metals -														
	1. - Brass and copper														
	2. - Iron														
	3. - Other metals														1
XXV	Oils -														
XXVI	Opium -														
XXVII	Paints and colours -														
XXVIII	Provisions -														
	1. - Grains														
	2. - All other kinds														
XXIX	Salt -														
	1. - Salt-petre, &c. -														
	2. - Other saline substances														
XXX	Seeds -														
	1. - Oilseeds -														
	a. - Linseed														
	b. - Mustard and rape														
	c. - Til, groundly														
	d. - Other oilseeds														
	2. - Other seeds														
	c. - Other seeds														
XXXI	Silk -														
XXXII	Spices -														
	a. - Betel-nut														
	b. - All other kinds														
XXXIII	Stone and marble -														
XXXIV	Sugar -														
XXXV	Tea -														
	1. - Indian														
	2. - Foreign														27
XXXVI	Tobacco -														
XXXVII	Wood -														
	1. - Timber														
	2. - Firewood														
	3. - Bamboos														
XXXVIII	Wool -														
	1. - Raw														
	2. - Manufactured (European)														
	3. - Ditto (Indian)														
XXXIX	All other articles of merchandise -														
	1. - Unmanufactured														
	2. - Manufactured														
XL	Treasure -														
	2. - Silver														
	TOTAL VALUE		1,09,612	48,445	2,556	1,000	676	201	28	52	1,810	209	935	104	118

**REPORT FROM NEPAL.**

*not and registered at the several Frontier Stations between Bengal and Nepal during the year 1883-84, as compared with the two preceding years.*

17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35		
INDIA AND NEPAL.																		TOTAL.		
In Shapulpoore,			In Purneah.					In Darjeeling.					Quantity.			Value.				
Wardnoo	Patchpoochell	Bengore.	Kalughat.	Degulank.	Byreah.	Sikhee.	Meghat.	Mirungee.	Nukusbarree.	Goompahar.	Kurjilia.	1881-82.	1882-83.	1883-84.	1881-82.	1882-83.	1883-84.			
184	24	210	186	3,845	1,076	857	8	627	842	808	1,135	21,043	18,433	20,081	5,48,325	4,60,825	5,59,100	No.		
805	3	40	1,201	1,703	463	15	2,712	1,030	894	4,318	17,104	20,165	39,771	29,086	72,913	91,019	71,717	"		
241	...	8,010	2,844	1,180	1,030	282	35,978	64,875	48,146	141,075	180,485	158,107	35,193	45,123	29,226	29,226	29,226	"		
91	...	128	35	...	...	...	...	...	1,336	1,687	8,133	2,870	3,102	8,580	7,198	7,756	7,756	7,756		
108	...	91	13	52	...	...	...	...	83	...	...	1,87	1,013	793	31,807	27,121	12,808	"		
77	6	40	18	316	...	...	...	...	...	...	...	257	76	77	8,855	2,900	2,095	No.		
718	4	4	4	4	4	4	4	4	432	190	3,409	410	...	...	68,394	19,513	37,840	"		
56	...	5,420	27	10	...	486	...	...	4,819	...	...	...	...	...	15,194	20,093	23,246	"		
10	...	75	5	...	...	...	...	...	...	...	...	1,067	108	148	12,804	1,296	1,776	Mds.		
13	1	...	...	274	282	148	22	34	187	...	...	3,446	10,378	2,743	13,784	41,152	10,980	Rs.		
223	102	104	4	148	198	219	...	...	...	...	...	...	...	...	1,020	1,324	1,394			
56	...	410	616	885	...	...	110	941	...	...	...	4,800	9,225	2,883	22,083	41,514	8,862	Mds.		
10	...	63,003	20,037	24,517	1,782	2,376	6,054	...	...	119,325	184,396	119,991	32,380	50,019	29,720	No.				
235	148	611	19	74	239	40	3,530	550	...	14,486	4,446	8,789	94,470	28,833	59,961	Mds.				
20	13	66	73	...	...	...	...	...	...	499	482	1,698	6,044	6,784	16,396					
63	2,420	1,420	577	617	2,010	1,903	1,000	804	856	4,672	114	13,106	20,544	29,975	26,200	53,088	50,930	Mds.		
46	28	606	28	122	...	733	115	216	105	4,023	274	64,702	58,258	68,842	1,63,066	1,16,516	1,27,384	"		
96	...	61	28	...	...	...	148	109	641	...	...	48,162	58,164	37,026	97,501	1,09,051	70,359	"		
019	16,389	11,152	8,470	1,080	2,306	3,233	3,050	10,249	20,302	...	47	7,19,582	8,84,467	5,00,102	19,21,910	15,16,026	15,51,568	No.		
002	15,313	5,159	30,305	2,368	1,864	11,399	7,530	22,558	819	...	6,40,306	7,58,119	6,44,137	8,8,222	8,6,334	7,24,655	Mds.			
893	926	1,008	...	...	...	...	9	...	56	...	12,795	120	1,73,415	2,98,337	2,75,294	3,60,670	4,57,074	3,30,588	"	
666	80	6,073	163	4	...	...	...	...	1,655	182	6,403	1,663	32,210	64,960	53,012	87,010	1,78,005	1,45,785	No.	
586	...	...	...	...	...	...	...	24	...	...	...	47,709	67,493	50,292	71,374	1,01,239	75,443	"		
73	...	...	...	...	...	...	...	7	...	...	...	293	256	150	3,507	8,840	2,250	Mds.		
1	...	3	2	2	2	2	2	2	2	2	2	...	...	...	700	...	3,70,631	Rs.		
56	...	...	...	...	...	...	...	...	...	...	5	...	...	...	5,580	...	"			
56	...	...	...	...	...	...	...	...	...	...	114	...	...	...	1,820	256	Mds.	Lac -		
56	...	...	...	...	...	...	...	...	...	...	52	...	...	...	3,090	...	"			
56	...	...	...	...	...	...	...	...	...	...	10	...	...	...	319	262	3,500	Rs.		
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,410	2,934	2,934	Mats.		
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,753	...		Metal -		
6	5	8	...	1	8	...	...	...	1	108	4	875	100	306	35,000	4,000	12,240	Mds.		
6	...	...	...	...	...	...	...	...	38	145	47	3,216	129	377	21,684	704	2,362			
511	...	5	78	11	...	...	...	99	161	...	15	1,111	1,424	946	17,016	8,750	10,170	2,040	Oils.	
56	...	...	...	...	...	...	...	...	...	55	39	277	44,000	31,200	21,000	11,352	17,048	11,352	Liquors.	
56	...	...	...	...	...	...	...	...	...	68	4	6,440	....	320	...	...	320	Paints and colours.		
567	810	64	98	12,042	11,419	...	...	3	94	1,607	907	5,688	10,362	7,248	1,84,416	8,00,494	2,10,182	Provisions -		
565	87	268	5,744	...	...	...	...	...	1,406	168	22	59,062	32,917	7,01,173	6,58,390	6,00,610	1 - Dye.			
566	...	...	...	...	...	...	...	...	302	56	1,831	1,503	1,000	7,000	6,481	6,801	2 - Stick and other kinds.			
56	...	...	...	...	...	...	...	...	...	...	12,011	5,985	14,621	97,126	47,880	1,16,168	Leather -			
56	...	...	...	...	...	...	...	...	...	32	200	...	160	4,000	...	2,310	2,310	Manufactured.		
567	6,364	1,083	7,988	1,115	2,122	490	1,337	618	3,847	521	...	81,786	1,50,223	1,91,568	3,71,820	6,38,446	7,97,514	1 - Tin.		
568	8,880	1,115	3	...	...	...	...	...	1,061	...	...	81,880	71,210	52,402	3,13,100	6,51,140	1,91,080	2 - Mustard and rape.		
569	...	114	...	...	...	...	...	...	...	...	...	15,376	15,810	21,718	50,075	1,564	49,335	3 - Tili or ginseng.		
56	...	...	...	...	...	...	...	...	...	...	...	33	46	50	132	170	224	4 - Other oleaceous.		
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,006	8,412	....	5 - Other seeds.		
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6 - Other kinds.			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7 - Manufactured (Indian).			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8 - Manufactured (European).			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9 - All other kinds.			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Spices -			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	a. - Betel-nut.			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	b. - All other kinds.			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Stone and marble.			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Sugar -			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1 - Undrained.			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Tea -			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1 - Indian.			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2 - Foreign.			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Tobacco.			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Wood -			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1 - Timber.			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2 - Firewood.			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3 - Bamboo.			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Wool -			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1 - Raw.			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2 - Manufactured (European).			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3 - Ditto (Indian).			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	All other articles of merchandise -			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1 - Unmanufactured.			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2 - Manufactured.			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Treasure -			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1 - Silver.			
56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	TOTAL VALUE.			

**STATEMENT No. II**—Showing the total quantity of each Staple of Traffic exported from British Territory to  
as compared with the total

HISTORY INTO NEPAL.

and registered at the several Frontier Stations between Bengal and Nepal during the year 1883-84,  
the two preceding years.

	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35		
NEPAL.														TOTAL.						
Bengalpore.		In Purneah.						In Darjeeling.						Quantity.			Value.		LIST OF ARTICLES.	
Patchpore route.	Bengalpore.	Kalikata.	Degabank.	Bryash.	Sikhs.	Mughals.	Mirungee.	Nurburree.	Goompahar.	Kurjuli.	1881-82.	1882-83.	1883-84.	1881-82.	1882-83.	1883-84.	No.	Rs.	Rs.	Rs.
83	23	2	570	94	22	14	...	...	...	...	19	181	2,240	1,425	13,375	1,68,000	No.	Animals, living (for sale) —		
85	16	744	972	573	1,958	14	...	...	...	...	5,433	4,042	3,829	1,36,825	1,02,050	Rs.	1.—Horses, ponies, and mules.			
86	2	5,013	2,082	1,820	1,958	...	...	...	...	...	21,783	18,588	30,453	54,384	40,471	70,085	Rs.	2.—Cattle.		
87	54	...	...	1	2	...	...	...	...	...	20,034	22,897	30,304	5,008	5,724	7,727	Rs.	3.—Sheep and goats.		
88	...	...	...	...	...	...	...	...	...	...	1,077	923	1,130	4,192	2,307	2,926	Rs.	4.—Poultry.		
89	...	...	...	...	...	...	...	...	...	...	14	18	3	316	432	72	Mds.	5.—Other kinds.		
90	...	10	...	...	...	...	...	...	...	...	3	24	52	3	25	55	Rs.	Borax.		
91	...	...	...	...	...	60	...	...	...	...	...	425	...	...	4	...	No.	Building materials —		
92	...	5	2	241	15	...	...	11	58	...	148	5,868	9,177	8,648	99,766	1,56,000	Rs.	1.—Lime and limestone.		
93	...	...	...	7	3	...	...	1	...	...	...	243	337	91	15,703	21,905	Rs.	2.—Bricks and tiles.		
94	...	82	1	6	11	...	...	32	...	...	2	1,592	709	1,187	55,720	24,815	Rs.	3.—Canes and rattans.		
95	7,100	73,603	88,108	10,746	4,607	1,350	19,424	1,410	38,782	23,870	...	...	...	20,11,801	18,55,872	21,93,544	Rs.	4.—Coal and coke.		
96	...	844	49,637	5,828	3,174	602	2,521	...	14,280	8,027	...	...	...	4,43,037	3,10,831	3,10,582	Rs.	Cotton, raw.		
97	...	...	...	1,819	267	...	5	747	...	...	...	...	...	...	3,186	4,237	8,098	Rs.	Cotton, manufactured —	
98	2	6	...	...	...	...	...	4	...	...	41	149	16	10,375	50,600	6,400	Mds.	1.—Twist and yarn (European).		
99	...	...	...	88	3	...	...	...	...	...	26	19	6	5,775	4,370	1,340	Rs.	2.—Ditto (Indian).		
100	78	12	16	8	...	...	...	45	...	...	798	369	537	43,585	11,070	10,110	Rs.	3.—Piece-goods (European).		
101	...	647	3,104	730	192	1,007	2,298	...	117	...	...	1,261	1,504	13,008	5,044	6,010	Rs.	4.—Ditto (Indian).		
102	...	744	226	84	...	...	...	...	...	...	99	1,830	1,188	440	8,236	4,631	Mds.	Drugs and medicines —		
103	...	...	5,024	...	...	...	...	...	...	...	5,087	22,141	43,281	1,625	6,022	10,516	No.	1.—Intoxicating drugs (other than opium).		
104	...	20	...	17	3	...	...	...	...	...	0	1,040	223	100	6,809	1,451	Pes.	2.—Other sorts, not intoxicating.		
105	...	203	3	...	...	...	...	...	...	...	140	116	645	1,736	1,752	Rs.	3.—Intoxicating drugs (other than opium).			
106	2,362	578	158	5,057	806	10	306	...	...	...	72,458	41,721	61,895	3,504	2,235	2,081	No.	Dyeing materials —		
107	...	497	248	288	1,097	816	442	...	...	...	16,237	88,470	30,534	32,471	76,958	61,000	Mds.	1.—Indigo.		
108	779	1,604	73	451	573	5	...	...	687	...	...	7,048	9,147	10,216	19,111	18,294	20,412	Rs.	2.—Safflower.	
109	10	170	...	...	...	...	...	...	...	...	1,711	385	111	8,630	723	213	Rs.	3.—Turmeric.		
110	...	68	817	741	653	14	...	...	...	...	6,113	2,539	5,032	14,711	4,704	9,134	Rs.	4.—Other kinds.		
111	4	...	782	424	...	...	...	...	...	...	2,781	1,430	2,042	3,071	1,016	2,293	Rs.	Earthenware and porcelain.		
112	7	...	...	...	...	...	...	...	...	...	619	30	230	1,784	400	400	Rs.	Fabrous products —		
113	...	...	...	...	...	...	...	...	...	...	10	88	63	206	1,232	882	Rs.	1.—Jute, raw.		
114	...	...	...	...	...	...	...	...	...	...	250	...	4	682	...	11	No.	2.—Jute, manufactured —		
115	...	...	...	...	...	...	...	...	...	...	29	550	251	134	825	377	Rs.	2.—Guinea-bars.		
116	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	3.—Guinea-cloths.		
117	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	4.—Other fibres, raw.		
118	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	4.—Ditto, manufactured.		
119	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	Fruits, nuts and vegetables —		
120	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	1.—Coconuts.		
121	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	2.—Vegetables and all other kinds.		
122	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	Grain and pulse —		
123	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	1.—Wheat.		
124	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	2.—Grain and pulse.		
125	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	3.—Other spring crops.		
126	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	4.—Rice, husked.		
127	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	5.—Rice, unhusked.		
128	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	6.—Other rice crops.		
129	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	Gumms and resins —		
130	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	Hides and skins —		
131	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	1.—Hides of cattle.		
132	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	2.—Skins of sheep, goats, and small animals.		
133	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	Horns.		
134	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	Jewellery, &c. —		
135	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	1.—Precious stones and pearls, uncut.		
136	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	Lac —		
137	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	1.—Dye.		
138	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	2.—Shell.		
139	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	3.—Stick and other kinds.		
140	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	Leather —		
141	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	1.—Manufactured.		
142	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	Liquors.		
143	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	Mats.		
144	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	Metal — and manufactures of metals —		
145	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	1.—Brass and copper.		
146	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	2.—Iron.		
147	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	3.—Other metals.		
148	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	Oils.		
149	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	Paints and colours.		
150	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	Provisions —		
151	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	1.—Ghee.		
152	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	2.—All other kinds.		
153	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	Salt-petre.		
154	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	1.—Salt-petre.		
155	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	2.—Other saline substances.		
156	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	Seeds —		
157	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Rs.	1.—Oilseeds —		
158	...	...	...	...	...															

## STATEMENT No. III—Showing the Total Imports into British Territory, district by district, first

Number.	LIST OF ARTICLES.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
		Cuttent.	Morshedabad.	Darjeeling.	Patna.	Shahabad.	Murshidpore.	Durhampur.	Serun.	Chittaranjan.	Monghyr.	Bragipore.	Purneah.	Surat.	Per-	Per-	
															Surat.	Gumrah.	
I	Animals, living (for sale)—																
1.—Horses, ponies, and mules, No.	30	2,875	25	7,035	347	110	8,041	113	1	5,922	42	25	25	25	25		
2.—Cattle	92,406	2,296	383	238	125	80	26	178	79	3,445	...	...	...	...	...		
3.—Sheep and goats	1,38,029	2,923	...	2,694	244	9	4,070	203	203	10,808	103	458	458	458	458		
4.—Poultry	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
5.—Other kinds	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
IIa	Building materials—	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
1.—Lime and limestone	Mds.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
2.—Gum and rattans	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
3.—Choutshone	Mds.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
4.—Coal and coke	Mds.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
VII	Cotton, raw	Rs.	...	...	83	...	133	47	...	...	...	...	...	...	...	...	
VIII	Cotton, manufactured—	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
1.—Twist and yarn (Indian)	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
2.—Piece-goods (European)	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
3.—Ditto (Indian)	Rs.	...	...	6,018	...	...	1,506	65	40	33,223	13	3,762	...	...	...		
IX	Drugs and medicines—	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
1.—Other sorts, not intoxicating	Rs.	860	...	4,810	815	...	252	10,315	46	252	77	5,240	523	...	23		
X	Dyeing materials—	Mds.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
1.—Indigo	Mds.	...	...	...	...	...	1	122	...	...	...	...	...	...	...	...	
2.—Madder or manjat	Mds.	...	...	...	...	...	1	...	...	...	...	5	...	...	...	...	
3.—Safflower	Mds.	...	...	...	...	...	...	...	2	...	...	1	...	...	...	...	
4.—Turmeric	Mds.	...	...	...	...	...	...	...	...	...	...	12	710	...	...	...	
XI	Earthenware and porcelain	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
XII	Fibrous products—	Mds.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
1.—Jute, raw	Mds.	...	...	...	...	...	...	...	...	...	...	...	...	...	1,426	...	
2.—Jute, manufactured—	Mds.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	
a.—Gunny-bags	No.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
3.—Other fibres, raw	Mds.	...	...	...	...	...	...	...	...	...	...	...	...	...	118,729	...	
4.—Ditto, manufactured	Mds.	...	...	...	...	...	...	...	...	...	...	...	...	...	4,319	...	
XIII	Fruit, nuts and vegetables—	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	1	
1.—Ocimuments	No.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
2.—Vegetables and all other kinds	Mds.	...	...	...	5,672	675	...	5,607	1,394	135	5,688	...	8,934	...	6,898	...	
XIV	Grain and pulse—	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
1.—Wheat	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
2.—Gram and pulse	Rs.	...	...	...	4,402	4	...	11,856	751	598	2,966	...	712	138	...	16	
3.—Other spring crops	Rs.	...	...	...	...	...	...	32,975	6,081	6,591	11,360	...	157	1,914	...	63	
4.—Rice, husked	Rs.	...	...	...	...	20,782	...	20,634	3,100	1,151	11,737	...	...	...	...	97	
5.—Rice, unhusked	Rs.	...	...	...	...	813	...	1,73,160	75,469	92,029	40,025	17,285	85,101	23,376	...	51,8	
6.—Other grain crops	Rs.	...	...	...	...	12,015	...	1,40,788	1,39,110	32,042	21,4751	...	50,394	...	6,44	2,75	
XV	Gums and resins—	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
XVI	Hides and skins—	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
1.—Hides of cattle	No.	12,149	...	8,261	...	...	...	6,095	2,500	7,503	8,400	...	7,659	309	...	53	
2.—Skins of sheep, goats, and small animals	No.	31,470	...	...	...	350	...	13,651	3,204	563	749	...	286	19	...	50	
XVII	Horns	Mds.	84	...	...	...	...	...	...	10	8	23	73	2	...	...	
XVIII	Jewellery, &c.—	Mds.	3,70,030	...	...	...	...	...	...	...	...	...	1	...	...	...	3,70,
1.—Precious stones and pearls, unstrung	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
2.—Jewellery	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
XIX	Lace—	Mds.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
1.—Dye	Mds.	...	...	...	...	5	...	...	...	...	...	5	...	...	...	...	
3.—Stick and other kinds	Mds.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
XX	Leather—	Mds.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
2.—Manufactured	Rs.	...	...	...	...	...	...	...	...	...	...	3,600	...	...	...	3	
XXI	Liquors	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
XXII	Mats	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
XXIII	Metals and manufactures of metals—	Mds.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
1.—Brass and copper	Mds.	...	...	...	...	122	...	...	108	...	29	87	...	14	...	4	
2.—Iron	Mds.	...	...	...	...	230	...	...	...	1	...	135	...	9	...	5	
3.—Other metals	Mds.	...	...	...	...	98	...	...	...	...	...	...	...	...	...	...	
XXIV	Oils	Rs.	...	...	...	...	176	5	285	...	...	...	...	126	...	...	
XXV	Opium	Rs.	...	...	...	...	...	...	...	...	...	277	...	...	...	...	
XXVI	Paints and colours	Rs.	...	...	...	...	...	...	...	...	...	4	...	...	...	...	
XXVII	Provisions—	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
1.—Figs	Rs.	2,535	...	2,008	156	...	567	514	12	75	1	625	148	...	71		
2.—All other kinds	Rs.	24	...	1,084	6	...	114	102	83	1,970	...	865	80,105	...	384		
XXVIII	Salt	Rs.	...	...	...	...	...	...	164	64	977	...	60	...	...	1,6	
XXIX	Salt-petre, &c.—	Rs.	...	...	...	...	...	...	7,525	4,297	...	2,699	...	...	...	14,1	
XXX	Seeds—	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
1.—Oilseeds—	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
a.—Linseed	Rs.	...	...	...	...	...	...	...	75,503	32,631	...	78,082	...	8,698	1,650	1,618	
b.—Mustard and rape	Rs.	...	...	...	...	521	...	...	5,123	7,272	634	13,305	...	18,001	8,807	582	
c.—Til or jumgelly	Rs.	...	...	...	...	...	...	...	12	...	...	...	...	111	...	1	
d.—Other oilseeds	Rs.	...	...	...	...	...	...	...	18,151	87	81	2,224	...	114	1,041	21,7	
2.—Other seeds—	Rs.	...	...	...	...	...	...	...	...	...	5	10	...	...	...	...	
XXXI	Silk—	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
1.—Manufactured (Indian)	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
2.—Betel-nuts	Mds.	...	...	...	...	219	100	...	198	850	96	1,400	...	15	...	8	
3.—All other kinds	Rs.	...	...	...	...	...	...	...	...	...	...	14	...	822	...	8,6	
XXXII	Stone and marble	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XXXIII	Sugar—	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
1.—Unstrained	Rs.	...	...	...	...	...	...	...	...	...	9	...	303	8	...	5	
XXXIV	Tea—	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
1.—Indian	Rs.	27	...	...	...	...	...	...	...	...	...	...	...	...	...	4	
2.—Foreign	Rs.	150	...	264	12	...	...	...	...	...	...	...	...	...	...	9,8	
XXXV	Tobacco	Rs.	...	...	...	...	766	620	...	2,086	1,192	90	808	2	10	3,612	...
XXXVI	Wood—	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
1.—Timber	Rs.	860	...	1,328	52,679	...	36,144	12,009	11,343	70,040	...	78	10,819	...	2,64,8		
2.—Firewood	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	506	1,3	
3.—Bamboos	No.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,0	
XXXVII	Wool—	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
1.—Raw	Mds.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
2.—Manufactured (European)	Rs.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
3.—Ditto, (Indian)	Rs.	...	...	...	...	8,507	...	...	...	180	...	102	...				

## TORY FROM NEPAL.

during the year 1883-84 as compared with the totals of the two preceding years.

7	18	19	20	21	22	23	24	25	26	27	28	29	30		
OTHER PROVINCES.						Total of other provinces.	GRAND TOTAL.						LIST OF ARTICLES.		
Azingur.	Mirsapore.	Bengal.	Ghazipore.	Gorakhpore.			Quantity.			Value.					
							1881-82.	1882-83.	1883-84.	1881-82.	1882-83.	1883-84.			
							144	10	6	10,500	1,200	450	No.		
							21,938	19,433	20,044	5,48,325	4,66,825	6,52,100	"		
							29,165	36,771	29,086	72,913	91,930	71,717	R.		
							141,976	180,485	159,107	35,103	45,123	39,526	Mds.		
							8,431	2,579	3,103	8,550	7,198	7,756	"		
							98	151	140	105	104	148	Mds.		
							.....	.....	62	.....	1	33	R.		
							433	.....	176	304	.....	2,600	Mds.		
							1,871	1,613	793	31,807	27,421	12,808	"		
							250	1	253	76	77	8,865	2,600		
							75	30	250	.....	.....	64,984	19,513	R.	
							105	.....	.....	.....	23,448	5,106	8,098	"	
							38	.....	38	.....	.....	15,484	20,993	23,216	
							.....	.....	1,007	108	118	12,804	1,200	220	Mds.
							.....	1	1	3	35	30	90	R.	
							3,416	10,378	2,745	13,784	41,513	10,989	Mds.		
							.....	.....	.....	1,929	1,323	1,394	R.		
							4,800	9,223	2,383	22,063	41,314	8,852	Mds.		
							509	509	110,925	184,336	119,901	32,380	20,720	No.	
							1	1	14,480	4,445	8,789	94,410	24,801	Mds.	
							499	482	1,598	5,941	6,784	10,336	"		
							2	2	13,100	26,544	20,975	20,200	53,088	No.	
							2	2	232	.....	12	.....	50,950	Mds.	
							8,900	12,800	16,455	25,112	83,839	42,738	"		
							64,762	68,254	63,842	1,65,606	1,10,510	1,27,084	"		
							43,162	54,104	37,526	97,601	1,04,055	70,352	"		
							35	779	614	7,49,587	8,34,017	5,04,102	19,24,010	15,05,626	
							.....	.....	64,036	7,55,519	6,44,137	8,85,222	8,33,334	7,24,658	
							152	152	1,73,415	2,28,557	2,75,291	3,60,470	4,57,974	5,50,688	
							.....	.....	61	.....	.....	654	"		
							32,210	64,960	53,012	87,010	1,78,066	1,45,785	No.		
							17	47,709	67,193	50,292	71,375	1,01,230	76,143	"	
							203	256	150	3,567	3,840	2,250	Mds.		
							.....	.....	700	.....	.....	8,70,621	Rs.		
							.....	.....	.....	.....	6,580	.....	"		
							314	52	10	3,990	1,820	250	Mds.	Lac—	
							.....	.....	.....	310	261	5,600	R.	1.—Dye.	
							.....	.....	.....	1,416	2,660	2,314	"	3.—Stick and other kinds.	
							.....	.....	.....	3,753	2,660	2,314	"	Leather—	
							1	2	875	100	300	35,000	4,600	Mds.	1.—Manufactured.
							3,214	128	877	21,404	785	12,240	R.	2.—Hides of cattle.	
							125	339	68	8,750	10,776	7,262	"	2.—Skins of sheep, goats, and small animals.	
							1,418	1,424	946	17,016	17,088	12,352	Mds.		
							65	39	277	94,000	31,200	22,160	R.	3.—Other metals.	
							65	.....	4	5,640	.....	320	"	4.—Other metals.	
							9	5	5,888	10,302	7,248	1,88,416	3,00,408	No.	Oil—
							50,902	32,017	34,982	7,01,175	6,68,390	2,10,192	Mds.	Opium.	
							1,831	1,603	1,630	7,990	6,481	5,801	R.		
							12,911	6,985	14,521	97,890	1,10,168	.....	Mds.	Paints and colours.	
							32	200	100	1,000	.....	.....	R.	Provisions—	
							.....	.....	.....	.....	.....	.....	"	1.—Ghee.	
							100	100	81,780	1,50,223	1,01,604	3,71,820	6,34,446	No.	2.—All other kinds.
							282	301	123	3,68,390	3,13,160	1,01,680	7,07,514	Mds.	Salt—
							15,476	10,890	21,718	50,9	1,564	492	"	1.—Saltpetre.	
							1	40	41	58	49,435	67,600	5,801	"	2.—Other saline substances.
							.....	.....	.....	4	.....	.....	"	Seeds—	
							4	4	89	18	1,408	141	Mds.	1.—Oilsseeds—	
							6,491	3,670	3,684	45,437	25,033	25,748	R.	a.—Linseed.	
							.....	20	14	.....	0	43	"	b.—Mustard and rapa.	
							203	310	320	1,996	2,320	2,403	Mds.	c.—Til or gingelly.	
							394	426	431	23,640	34,430	1,620	R.	d.—Other oilsseeds.	
							0,516	7,027	0,895	61,803	45,679	76,841	"	2.—Other seeds	
							28	28	28	132	170	224	"	c.—Other kinds.	
							.....	.....	1,900	8,462	.....	.....	"	Silk—	
							89	18	18	1,408	141	Mds.	3.—Manufactured (Indian).		
							6,491	3,670	3,684	45,437	25,033	25,748	R.	Spices—	
							.....	20	14	.....	0	43	"	a.—Betelnuts.	
							203	310	320	1,996	2,320	2,403	Mds.	b.—All other kinds.	
							394	426	431	23,640	34,430	1,620	R.	Stone and marble.	
							0,516	7,027	0,895	61,803	45,679	76,841	"	Sugar—	
							28	28	28	1,410	10,800	420	Mds.	1.—Undrained.	
							.....	.....	1,410	10,800	420	28	R.	2.—Drained.	
							28	28	28	1,410	10,800	420	Mds.	Tea—	
							68	68	68	10,803	10,032	5,078	R.	1.—Indian.	
							.....	.....	10,803	10,032	5,078	6	Mds.	2.—Foreign.	
							283	283	283	8,08,732	8,01,713	1,73,177	"	Tobacco—	
							50	50	50	8,08,732	8,01,713	1,73,177	"	1.—Timber.	
							7	59	59	8,08,732	8,01,713	1,73,177	"	2.—Firewood.	
							283	283	283	8,08,732	8,01,713	1,73,177	"	3.—Bamboos.	
							40	6	48	.....	.....	.....	"	Wood—	
							68	68	68	10,803	10,032	5,078	"	1.—Raw.	
							.....	.....	10,803	10,032	5,078	6	Mds.	2.—Manufactured (European).	
							70,250	601	26,989	98,590	70,80,783	80,18,658	78,04,633	"	3.—Ditto (Indian).
							50	7	59	.....	.....	.....	"	All other articles of merchandise—	
							26,989	98,590	98,590	80,18,658	78,04,633	78,04,633	"	1.—Unmanufactured.	
							98,590	98,590	98,590	78,04,633	78,04,633	78,04,633	"	2.—Manufactured.	
							70,80,783	80,18,658	78,04,633	78,04,633	78,04,633	78,04,633	"	Treasure—	
							80,18,658	78,04,633	78,04,633	78,04,633	78,04,633	78,04,633	"	2.—Silver.	
							78,04,633	78,04,633	78,04,633	78,04,633	78,04,633	78,04,633	"	TOTAL VALUE.	

## STATEMENT No. IV—Showing the Total Exports from British Territory, district by dist

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Number.	LIST OF ARTICLES.	BENGAL.													Total of Bengal.	Bulandshahar.	Farrukhabad.	
		Cuttack.	Darjeeling.	Patna.	Gya.	Shahabad.	Mozaffarpore.	Durbun-ka.	Sarun.	Champur-ruh.	Monghy.	Raghupore.	Purneah.	Sonthal-Pur-ghatals.				
I	Animals, living (for sale)—																	
	1.—Horses, ponies, and mules .. No.	2	..	..	..	..	..	..	10	5	1	2	20	..	..	..	..	
	2.—Cattle ..	..	..	..	..	..	215	67	53	2,481	61	800	87	8,829	..	..	..	
	3.—Sheep and goats ..	..	..	..	..	..	5,831	304	17,894	4,427	48	2,780	..	80,383	..	..	..	
	4.—Poultry ..	..	..	..	..	..	1,036	..	705	6,030	2	8,778	..	27,709	..	..	..	
	5.—Other kinds ..	..	..	..	..	..	14	174	..	50	134	768	..	1,136	..	..	..	
II	Borax ..	..	..	Mds.	..	..	..	..	..	..	..	..	..	..	..	..	..	
III	Building materials—																	
	1.—Lime and limestone ..	..	..	No.	..	..	..	..	..	..	..	..	..	..	..	..	..	
	2.—Bricks and tiles ..	..	..	Rs.	..	..	..	..	..	..	..	..	..	..	..	..	..	
VI	Canes and rattans ..	..	..	Rs.	10,946	..	..	..	..	..	..	..	..	..	..	..	..	
VII	Coal and coke ..	..	..	Mds.	..	..	..	..	..	..	..	..	..	..	..	..	..	
VIII	Cotton, raw ..	..	..	..	50	201	100	..	..	178	74	100	6,741	..	104	521	8,080	
	Cotton, manufactured—																	
	1.—Twist and yarn (European) ..	..	45	..	..	11	..	..	10	4	1	4	..	5	11	..	91	
	2.—Ditto ditto (Indian) ..	..	32	2	..	32	..	21	40	214	145	83	118	50	1,067	..	..	
	3.—Piece-goods (European) ..	Rs.	4,81,914	44,071	18,048	..	..	1,21,172	1,75,914	152,570	9,77,008	30	1,62,173	1,27,529	21,35,240	..	6,00	
	4.—Ditto (Indian) ..	..	4,577	17,307	1,678	..	2,122	16,387	3,795	88,273	48,353	..	2,181	62,570	24,47,549	..	..	
IX	Drugs and medicines—																	
	1.—Drugs and medicines ..	..	437	..	..	500	..	..	..	102	..	129	..	..	2,833	..	3,808	
	2.—Other sorts, not intoxicating ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	3.—Intoxicating drugs (other Mds. than opium) ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
X	Dyeing materials—																	
	1.—Toddy ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	2.—Safflower ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	3.—Turmeric ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	4.—Other kinds ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
XI	Earthenware and porcelain ..	Rs.	950	117	..	..	..	..	63	84	22	..	284	..	125	8,038	..	9,737
XII	Fibrous products—																	
	1.—Jute, raw ..	..	..	Mds.	..	..	..	..	42	75	..	17	..	..	1,054	..	1,188	
	2.—Jute, manufactured—								97	700	585	132	..	..	5,024	..	43,231	
	a.—Gummi-bags ..	No.	35,790	..	..	..	..	..	88	..	..	8	..	..	..	..	98	
	b.—Gummi-cloths ..	Rs.	..	..	..	..	..	..	..	..	..	15	..	..	..	..	..	
	3.—Other fibres, raw ..	Mds.	..	6	..	..	..	..	..	347	..	21	..	11	206	..	615	
	4.—Ditto, manufactured ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
XIII	Fruits, nuts, and vegetables—																	
	1.—Coconuts .. No.	26,800	..	6,375	..	..	..	16,467	1,735	375	2,866	..	125	7,127	..	61,870		
	2.—Vegetables and all other Mds. kinds ..	178	..	189	..	..	..	10,565	672	3,907	6,672	..	4,836	3,428	..	30,347	..	
XIV	Grain and pulse—																	
	1.—Wheat ..	..	..	..	..	..	..	..	819	..	465	2,017	14	270	..	..	280	
	2.—Gram and pulse ..	..	94	687	564	..	..	..	6	12	..	82	..	14	..	10,114	..	
	3.—Other spring crops ..	..	..	..	..	..	..	..	30	..	180	..	..	2,517	2,111	..	114	
	4.—Rice, husked ..	..	..	..	..	..	..	..	..	..	61	..	..	775	1,200	..	5,032	
	5.—Rice, unhusked ..	..	..	..	..	..	..	..	..	..	27	..	11	194	..	..	230	
	6.—Other rain crops ..	..	..	..	..	..	..	..	..	..	22	..	..	..	..	..	69	
XV	Gums and resins ..																	
XVI	Hides and skins ..																	
	1.—Hides of cattle .. No.	..	..	..	..	..	..	..	198	68	..	4	..	..	..	..	4	
	2.—Skins of sheep, goats and small animals ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	251	
XVII	Horns ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
XVIII	Jewellery, &c. ..																	
	1.—Precious stones and pearls. Rs. unset	11,400	..	..	..	..	..	..	..	..	..	..	..	..	..	..	12,000	
XIX	Lac—																	
	1.—Dye ..	..	..	Mds.	..	..	..	..	..	..	..	..	..	..	..	..	..	
	2.—Shell ..	..	1	..	..	6	..	..	23	..	..	8	12	..	..	..	67	
	3.—Stick and other kinds ..	..	..	..	..	25	..	..	..	..	..	30	3	..	..	..	97	
XX	Leather—																	
	1.—Manufactured ..	..	..	Rs.	8,200	..	1,071	..	340	..	500	6,231	..	0	42	..	16,800	
XXI	Liquors ..														..	..	..	
XXII	Mats ..														..	..	..	
XXIII	Metals and manufactures of metals—																	
	1.—Brass and copper .. Mds.	4,132	300	8,887	..	..	..	1,659	76	704	2,064	..	203	1,532	..	19,542		
	2.—Iron ..	2,493	16	2,170	..	..	..	1,474	246	689	5,183	..	107	1,144	..	13,872		
	3.—Other metals ..	..	510	210	103	..	..	29	66	30	66	..	..	58	..	1,072		
XXIV	Oils ..								705	306	8	61	2	466	..	101	810	
XXV	Paints and colours ..								..	..	1	41	153	..	..	..	570	
XXVI	Provisions—																	
	1.—Ghee ..	..	503	762	71	..	..	..	4,909	496	7,697	16,341	..	1,376	21	..	44,211	
	2.—All other kinds ..	..	..	274	685	46	..	..	18,012	20,312	678	26,220	..	12,145	12,145	..	44,427	
XXVII	Salt—																	
	1.—Saltpetre ..	..	..	..	..	..	..	..	..	..	111	..	..	..	..	..	111	
	2.—Other saline substances ..	..	..	..	..	5	..	4	..	..	100	..	63	19	..	50	..	
XXX	Seeds—																	
	1.—Oilseeds—																	
	a.—Linseed ..	..	..	..	..	..	..	..	..	..	108	..	..	97	..	188	9	
	b.—Mustard and rape ..	..	..	..	..	..	..	..	..	..	..	..	3	21	..	100	5	
	c.—Til or gungelly ..	..	..	..	..	..	..	..	..	..	67	23	27	..	..	..	120	
	d.—Other oilseeds ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	2.—Other seeds—																	
	a.—Indigo seed ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	c.—Other kinds ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
XXXI	Silk ..																	
	1.—Raw ..	..	1	..	..	..	..	..	..	..	..	..	1	..	..	1	6	
	2.—Manufactured (European) ..	Rs.	3,500	896</														

## **HISTORY INTO NEPAL**

Nepal during the year 1883-84, as compared with the totals of the two preceding years.

## TRADE BETWEEN BENGAL

STATEMENT No. V—Showing the Total Imports from, and Exports to, Sikkim of each during the year 1883-84, as compared

Number.	List of Articles.	Where REGISTERED.	1	2	3	4	5	6	7	8	9			
			IMPORTS FROM SIKKIM.									TOTAL.		
				Phay- doung.	Rungree.	Quantity.			Value.					
						1881-82.	1882-83.	1883-84.	1881-82.	1882-83.	1883-84.			
I	Animals, living (for sale)–		No.									Rs.	Rs.	Rs.
	1.—Horses, ponies, and mules	... No.	683	... 229	643	663	693	49,225	40,725	51,225	51,225			
	2.—Cattle	... " "	23	278	317	252	6,950	7,925	6,300	6,300				
	3.—Sheep and goats	... " "	7,154	211	6,271	6,500	7,365	15,678	23,000	18,416	18,416			
	4.—Poultry	... " "	12	796	6,141	1,497	718	1,286	373	179	179			
	5.—Other kinds	... " "	5	166	112	71	171	279	184	430	430			
II	Borax	... " " Mds.	9	... " "	... " "	9	... " "	9	... " "	216	216			
III	Building materials—													
IV	1.—Lime and limestone	... " " Rs.	...	6,051	3,179	1,507	6,051	3,380	2,015	6,429	6,429			
V	Canes and rattans	... " " Mds.	...	23	... " "	3	12	11	83	14	23			
VI	Chautchone	... " " "	...	11	... " "	11	105	600	600	650	650			
VII	Coal and coke	... " " "	...	896	1,238	799	896	918	600	673	673			
VIII	Cotton, raw—	... " " "	...	31	17	23	34	289	391	544	544			
	1.—Twist and yarn (European)	... " "	...	...	...	...	...	...	...	...	...			
	2.—Ditto (Indian)	... " "	...	...	...	2	...	...	70	...	...			
	3.—Piece goods (European)	... " "	...	...	...	...	...	...	...	152	13			
	4.—Ditto (Indian)	... " "	...	...	13	...	...	...	...	...	...			
IX	Drugs and medicines—													
	1.—Other sorts, not intoxicating	... " "	...	37	...	...	...	...	...	3	37			
X	Dyeing materials—													
	1.—Indigo	... " " Mds.	...	...	...	...	...	...	...	...	...			
	2.—Madder or manjiti	... " " "	...	...	...	2	...	...	8	...	...			
	3.—Turmeric	... " " "	...	...	...	...	...	...	...	...	...			
	4.—Other kinds	... " " "	...	9	...	...	9	...	...	270	270			
XI	Earthenware and porcelain	... " " Rs.	11	...	...	...	...	...	...	27	11			
XII	Fibroose products—													
	1.—Other fibres, raw	... " " Mds.	...	...	...	...	...	...	...	...	...			
XIII	Fruits, nuts, and vegetables—													
XIV	Grain and pulse—													
	1.—Wheat	... " " "	10	1,516	339	1,278	1,528	818	2,556	3,052				
	2.—Gram and pulse	... " " "	...	...	2	1	2	2	2	4				
	3.—Other spring crops	... " " "	...	...	3	958	81	3	2,156	153	6			
	4.—Rice, hulled	... " " "	...	5	20,842	10,250	16,838	20,847	23,017	33,676	41,694			
XV	Gums and resins	... " " "	7	...	3	21	7	42	294	294	98			
XVI	Hides and skins													
	1.—Hides of cattle	... " " No.	114	607	106	760	751	258	2,003	2,054				
	2.—Skins of sheep, goats, and small animals	... " " "	...	252	105	10	252	149	15	378				
XVII	Horns	... " " Mds.	...	...	2	...	...	30	...	...	...			
XIX	Lac—													
	1.—Dyo	... " " "	19	...	2	9	10	90	490	405	855			
XX	Leather—													
	1.—Manufactured	... " " P.	40	...	...	...	...	1	...	40	40			
XXI	Liquors	... " " "	...	...	...	...	...	...	...	...	...			
XXII	Mats													
XXIII	Motors and manufactures of metals—													
	1.—Brass and copper	... " " Mds.	70	53	460	213	123	17,700	8,520	4,920				
	2.—Iron	... " " "	...	...	3	...	...	20	...	...	...			
	3.—Other metals	... " " "	...	...	92	...	...	660	...	...	...			
XXIV	Oils	... " " "	...	...	10	10	10	120	120	120	120			
XXVI	Paints and colours	... " " "	...	...	...	...	...	...	...	...	...			
XXVII	Provisions—													
	1.—Ghee	... " " "	66	30	111	141	96	3,552	4,080	2,784				
	2.—All other kinds	... " " "	36	35	83	34	71	1,220	680	1,420				
XXIX	Saltpeper, &c., &c.—	... " " "	411	175	1,779	791	666	7,773	3,411	3,270				
XXX	Seeds—													
	1.—Oilseeds—													
	a.—Til or gingelly	... " " "	...	36	4	11	30	16	44	144				
	2.—Other seeds—													
	a.—Indigo-seed	... " " "	...	8	...	...	...	...	...	...	...			
	b.—Tea seed	... " " "	...	...	...	...	...	...	400	...	...			
	c.—Other kinds	... " " "	...	...	...	...	...	...	...	...	...			
XXXI	Silk—													
	2.—Manufactured (European)	... " " Rs.	...	...	...	...	...	...	...	...	...			
XXXII	Spices—													
	a.—Betel-nuts	... " " Mds.	3	236	110	150	230	813	1,113	1,673				
	b.—All other kinds	... " " "	...	...	...	...	...	...	...	...	...			
XXXIII	Stone and marble	... " " "	...	...	...	...	...	...	...	...	...			
XXXIV	Sugar—													
	1.—Drained	... " " "	...	...	1	14	14	7	105	105				
	2.—Undrained	... " " "	...	...	...	...	...	...	...	...	...			
XXXV	Ten—													
	1.—Indian	... " " "	77	...	64	42	77	3,520	2,310	4,235				
	2.—Foreign	... " " "	...	...	...	...	...	...	...	...	...			
XXXVI	Tobacco	... " " "	...	...	...	...	...	...	...	...	...			
XXXVII	Wood—													
	1.—Firewood	... " " "	...	...	10	14	...	10	4	4	8			
XXXVIII	Wool—													
	1.—Raw	... " " "	892	19	...	168	911	...	2,520	13,665				
	2.—Manufactured (European)	... " " Rs.	27,300	3,135	...	...	...	17,204	35,504	36,525				
XXXIX	All other articles of merchandise—													
	1.—Unmanufactured	... " " "	33,184	1,098	...	...	...	826	6,803	12,282				
	2.—Manufactured	... " " "	...	8,349	...	...	...	8,283	3,915	8,349				
XL	Treasures—													
	1.—Silver	... " " "	...	...	...	...	...	25	169	...	...			
	TOTAL VALUE	... " " "	...	...	...	...	...	1,67,533	2,00,148	2,21,523				

AND SIKKIM.

*article of traffic, registered at the several Frontier Stations between Darjeeling and Sikkim with the totals of the two preceding years.*

## TRADE BETWEEN

**STATEMENT No. VI—Showing the Total Imports from, and Exports to, Bhutan of each  
during the year 1883-84, as compared**

BENGAL AND BHUTAN

article of Traffic registered at the several Frontier Stations between Julpigoree and Bhutan with the totals of the two preceding years.

11	12	13	14	15	16	17	18	19	20	
EXPORTS TO BHUTAN.										
WHERE REGISTERED.			TOTAL.						LIST OF ARTICLES.	
Ambaari.	Bazar.	Hantoo-para.	Quantity.			Value.				
			1881-82.	1882-83.	1883-84.	1881-82.	1882-83.	1883-84.		
			.....	.....	.....	.....	.....	.....	Animals, living (for sale)—	
			.....	3	.....	.....	8	.....	No. 1.—Horses, ponies, and mules.	
			1,071	600	1,237	1,074	150	310	" 2.—Cattle.	
			.....	94	35	.....	1,598	695	" 3.—Sheep and goats.	
			.....	.....	.....	.....	.....	.....	" 4.—Poultry.	
			.....	.....	.....	.....	.....	.....	" 5.—Other kinds.	
			.....	.....	.....	.....	.....	.....	Mds. Cotton, raw.	
			.....	.....	.....	1	18,817	16,414	Cotton, manufactured—	
2,161	18,756	1	70	.....	.....	1,117	16,414	20,987	1.—Twist and yarn (European).	
			.....	.....	.....	.....	.....	.....	" 3.—Piece-goods (European).	
			.....	62	.....	.....	.....	.....	" 4.—Ditto (Indian).	
			.....	.....	91	.....	.....	.....	Drugs and medicines—	
			.....	.....	.....	2	.....	.....	2.—Other sorts, not intoxicating.	
			.....	.....	.....	1,860	.....	.....	Dyeing materials—	
			.....	.....	.....	.....	.....	.....	Mds. 1.—Indigo.	
			.....	.....	.....	5	.....	.....	" 2.—Madder or munjut.	
			.....	.....	.....	.....	.....	.....	" 3.—Safflower.	
			.....	.....	.....	.....	.....	.....	Fruits, nuts, and vegetables—	
			.....	.....	.....	.....	.....	.....	No. 1.—Coconuts.	
			.....	.....	.....	.....	.....	.....	Mds. 2.—Vegetables and all other kinds.	
			.....	.....	.....	.....	.....	.....	Grain and pulse—	
			.....	.....	.....	.....	.....	.....	" 1.—Wheat.	
			.....	2	.....	.....	5	.....	" 2.—Gram and pulse.	
202	5,822	1	1,726	2,520	5,613	7,810	6,770	10,772	" 3.—Rice, husked.	
34	2,197	2	1,994	1,924	1,120	2,231	2,405	1,595	" 4.—Rice, unhusked.	
	21	66	.....	.....	.....	47	132	.....	" 5.—Other rain crops.	
			.....	.....	.....	.....	.....	Loc.—		
			.....	.....	.....	.....	.....	2.—Shell.		
			.....	.....	.....	.....	.....	3.—Stick and other kinds.		
			.....	.....	.....	.....	.....	Mds. 1.—Brass and copper.		
			9	9	20	9	860	800	" 2.—Iron.	
144	25	1	649	275	160	3,894	1,650	1,014	" 3.—Other metals.	
		1	.....	.....	1	.....	.....	Provisions—		
			.....	.....	.....	.....	.....	1.—Ghee.		
			.....	.....	.....	.....	.....	2.—All other kinds.		
			92	92	92	.....	1,840	.....	" Salt.	
			110	347	240	110	1,496	1,040	" Silk—	
			.....	.....	.....	.....	.....	2.—Manufactured (European).		
			.....	.....	.....	.....	.....	" 3.—Ditto (Indian).		
			.....	.....	.....	.....	.....	Spices—		
			.....	.....	.....	.....	.....	1.—Betelnuts.		
			.....	.....	.....	.....	.....	2.—All other kinds.		
			.....	.....	.....	.....	.....	" Saff.		
			.....	.....	.....	.....	.....	2.—Undrained.		
			.....	.....	.....	.....	.....	Tea—		
			.....	.....	.....	.....	.....	" Foreign.		
			.....	.....	.....	.....	.....	Tobacco.		
			.....	.....	.....	.....	.....	Wood—		
			.....	.....	.....	.....	.....	" 1.—Firewood.		
			.....	.....	.....	.....	.....	" 3.—Bambooos.		
			.....	.....	.....	.....	.....	Wool—		
			.....	.....	.....	.....	.....	2.—Manufactured (European).		
			.....	.....	.....	.....	.....	" 3.—Ditto (Indian).		
			.....	.....	.....	.....	.....	All other articles of merchandise—		
			.....	.....	.....	.....	.....	1.—Unmanufactured.		
			.....	.....	.....	.....	.....	2.—Manufactured.		
1,600	72	520	.....	.....	.....	.....	.....	.....	TOTAL VALUE	
			.....	.....	.....	.....	.....	.....	.....	
			.....	.....	.....	.....	1,05,168	86,693	1,23,000	



**STATEMENTS SHOWING THE RATES OF DUTY LEVIED BY THE  
NEPALESE AUTHORITIES ON TRADERS AFTER THEY  
LEAVE, OR BEFORE THEY ENTER, BRITISH TERRITORY.**



**STATEMENT No. 1.—Showing the rates of duty levied by the Nepalese authorities at different ghats on the frontier of the Chumparun District.**

Names of articles.	Semra Bassa.	Keth-rown.	Hetaura.	Bhikha Khor.	Sirsa Gudhi.	Ghat Sirsia.	Chapkatia.	Mus-hurwa.	Amor-putto.	Bhum Phendi.	Matear-wa.
	As. P. *	As. P. *	Rs. A. P. *	As. P. *	Rs. A. P. *	Rs. A. P. *	Rs. A. P. *	Rs. A. P. *	As. P. *	Rs. A. P. *	Rs. A. P. *
<b>Animals, living—</b>											
Horses ...	Per head	...	...	...	5 0 0	0 0 10	0 0 10	0 0 10	2 0	0 0 8	0 0 8
Bullocks and cows	Ditto	...	...	...	0 8 0	0 8 0	0 0 8	0 0 8	2 0	0 0 8	0 0 8
Buffaloes ...	Ditto	...	...	0 0 2	0 1	0 0 8	0 0 1	0 0 1	0 14	(a) 0 4 0	0 0 1
Goats ...	Ditto	...	...	...	0 1	0 0 8	0 0 1	0 0 1	0 14	(a) 0 3 0	0 0 1
Sheep ...	Ditto	...	...	...	0 1	0 0 8	0 0 1	0 0 1	0 11	(a) 0 3 0	0 0 1
Pigs ...	Ditto	...	0 1	0 1	...	0 0 1	0 0 1	0 0 1	...	1 0 0	0 8 0
Birds ...	...	...	...	...	...	...	...	...	...	0 4 0	0 2 0
<b>Cotton, raw</b>	Per cart load	0 4	0 4	...	...	...	...	...	...	...	...
	Per pony or bullock load	0 2	0 2	...	...	...	0 14 0	0 13 0	0 13 0	...	...
	Per rupee worth or pussari	0 0 2	...	...	...	...	...	...	...	...	...
	Per bag	...	...	...	...	...	...	...	...	...	...
	Per cart load	0 4	0 4	...	8 0	...	...	...	...	0 1 0	1 0 0
	Per pony or bullock load	0 2	0 2	...	2 0	...	...	...	...	0 8 0	0 2 0
<b>Do. manufactured</b>	Per piece	...	...	0 0 2	...	...	...	...	...	...	...
<b>Picco-goods</b>	Per rupee worth	...	...	...	0 0 1	...	...	...	...	...	...
	Per pussari	...	...	...	0 0 2	...	...	...	...	...	...
	Per 100 maunds	...	...	...	...	0 4 0	0 4 0	0 3 0	...	...	...
	Per bag	...	...	...	...	...	...	...	...	0 1 0	...
<b>Drugs and medicines not intoxicating—</b>											
Ipan or betel-leaves	Per banghy	3 0	2 0	...	...	...	...	...	...	...	0 2 0
<b>Dyng materials—</b>											
Indigo ...	Per maund	...	...	...	...	0 8 0	0 8 0	0 8 0	...	...	...
Turmeric ...	Ditto	...	...	...	...	0 0 2	0 0 2	0 0 2	...	...	...
Barthenware	Per banghy	...	...	...	...	0 0 1	0 0 1	0 0 1	...	...	0 0 2
	Per shop	...	...	...	...	...	...	...	...	...	...
<b>Fibrous products—</b>											
Hemp twine, and thread	Per 100 maunds	...	...	...	...	0 4 0	0 4 0	0 1 0	...	...	...
<b>Fruits, nuts, and vegetables—</b>											
Cocoonuts ...	Per maund	...	...	...	...	0 6 0	0 6 0	0 6 0	...	...	...
	Per shop	0 1	0 1	...	...	...	...	...	...	...	...
Vegetables ...	Per maund	...	...	...	...	0 9 2	0 0 2	0 0 2	...	...	0 0 1
	Per banghy	...	...	...	...	...	...	...	...	0 6	...
Potatoes ...	Per banghy	...	...	...	...	...	...	...	3 0	...	...
	Per cart load	...	...	...	...	...	...	...	0 2	...	...
	Per parcel	...	...	...	...	...	...	...	0 8 0	...	...
Parwal (a kind of vegetable).	Per pony or bullock load	...	...	...	...	...	...	...	0 2 0	...	...
	Per bag	...	...	...	...	...	...	...	0 0 8 0	...	...
<b>Grain and pulse—</b>											
Rice, husked	Per cart load	...	...	...	...	0 3 0	0 3 0	0 3 0	2 0	1 0 0	...
	Per pony or bullock load	...	...	...	...	0 12 0	0 12 0	0 12 0	12 0	0 4 0	...
	Per banghy	...	...	...	...	0 0 5	0 0 5	0 0 5	...	...	...
	Per bag	...	...	...	...	0 0 1	0 0 1	0 0 1	...	0 3 0	...
Indian corn and other grains.	Per cart load	0 4	0 4	...	8 0	...	...	...	...	...	0 8 0
	Per pony or bullock load	0 2	0 2	...	2 0	...	...	...	...	...	0 2 0
	Per banghy	...	...	...	...	...	...	...	...	0 1 0	...
	Per parcel	...	...	...	...	...	...	...	0 2	...	...
Pulse (urbur)	Per banghy	...	...	...	1 0 0	0 8 0	0 12 0	0 12 0	0 12 0	...	...
	Per maund	...	...	...	...	0 0 2	0 0 2	0 0 2	...	...	...
	Per cart load	...	...	...	...	0 6 0	0 6 0	0 6 0	...	...	...
Murwa ...	Per rupee worth	...	...	0 0 2	...	...	...	...	...	...	...
<b>Liquids</b>											
Shell ...	Per maund	...	...	...	...	0 0 4	0 0 4	0 0 4	...	...	...
Other kinds ...	Ditto	...	...	...	...	0 0 2	0 0 2	0 0 2	...	...	...
<b>Metals and manufactures of metals—</b>											
Brass and copper...	Per maund	...	...	...	...	0 12 0	0 12 0	0 12 0	...	...	...
Ditto utensils	Per cart load	0 4	0 4	...	...	...	...	...	...	...	1 0 0
	Per pony or bullock load	0 2	0 2	...	...	...	...	...	...	...	0 2 0
	Per 100 maunds	...	...	...	...	0 4 0	0 4 0	0 4 0	...	...	...
Iron ...	Per maund	...	...	...	...	0 1 0	0 1 0	0 1 0	...	...	...
Oils ...	Per cart load	...	...	...	...	0 12 0	0 12 0	0 12 0	...	1 0 6	...
	Per pony or bullock load	...	...	...	...	...	...	...	...	0 4 0	...
	Per bag	...	...	...	...	...	...	...	...	0 2 0	...
Opium ...	Per maund	...	...	...	...	6 8 0	0 8 0	0 8 0	...	...	...
<b>Provisions—</b>											
Ghee ...	Per maund	...	...	...	...	0 12 0	0 12 0	0 12 0	...	...	...
	Per cart load	...	...	...	...	...	...	...	...	1 0 0	...
	Per pony or bullock load	...	...	...	...	...	...	...	...	0 4 0	...
	Per bag	...	...	...	...	...	...	...	...	0 2 0	...
Sweetmeats ...	Per cart load	0 4	0 4	...	...	...	...	...	...	...	0 0 1
	Per pony or bullock load	0 2	0 2	...	...	...	...	...	...	...	...
	Per banghy	...	...	...	...	...	...	...	...	...	...
Fish ...	Per cart load	0 4	0 4	...	...	...	...	...	...	...	...
	Per pony or bullock load	0 2	0 2	...	...	...	...	...	...	...	...
Dried dates ...	Per maund	...	0 1	...	...	(c) 0 0 5	(c) 0 0 5	(c) 0 0 5	...	...	0 0 3
Almonds ...	Ditto	...	...	...	...	0 6 0	0 6 0	0 6 0	...	...	...
Mohuwa ...	Per cart load	...	...	...	...	0 6 0	0 6 0	0 6 0	...	4 0	...
Salt (Sambar)	Per pony or bullock load	...	...	...	...	0 1 0	0 1 0	0 1 0	...	...	...
	Per maund	...	...	...	...	...	...	...	...	1 0 0	0 8 0
	Per cart load	...	...	...	...	...	...	...	...	0 1 0	0 2 0
Do. (Sandha)	Per pony or bullock load	...	...	...	...	...	...	...	...	1 0 0	0 8 0
	Per bag	...	...	...	...	...	...	...	...	0 2 0	...
Do. (Punga) ...	Per maund	...	...	...	...	0 0 2	0 0 2	0 0 2	...	1 0 0	0 8 0
	Per cart load	...	...	...	...	...	...	...	...	0 4 0	0 2 0
	Per pony or bullock load	...	...	...	...	...	...	...	...	0 2 0	...
	Per bag	...	...	...	...	...	...	...	...	...	...
Saline substances (khari and sujeet).	Per cart load	...	...	...	...	0 0 1	0 0 1	0 0 1	...	1 0 0	0 8 0
	Per pony or bullock load	...	...	...	...	...	...	...	...	0 4 0	0 2 0
	Per bag	...	...	...	...	...	...	...	...	0 2 0	...

\* Lohia pice, which is equivalent to about  $\frac{5}{6}$ ths of an anna.

(a) Per score.

(b), (c), (d) Lall and mona—2 Lohia pice per score; Titter, Panduk or Dovo—1 Lohia pice and 1 bird per score; Batain 5 annas per 100 and 1 bird per score.

(e) Besides one seer of fish.

## STATEMENT NO. I.—continued.

Names of articles.		Semra Bazar.	Sem- rown.	Het- aura.	Bhicha Khor.	Sirsa Gindhi.	Ghat Sirs...	Chapktia.	Mus- hurwa.	Amer- putte.	Rhim Phendi.	Meter- wa.
		Rs. A. P.*	Rs. A. P.*	Rs. A. P.*	Rs. A. P.*	Rs. A. P.*	Rs. A. P.*	Rs. A. P.*	Rs. A. P.*	Rs. A. P.*	Rs. A. P.*	Rs. A. P.*
<b>Seeds—</b>												
Linseed	... { Per cart load ..	....	....	....	....	....	0 3 0	0 3 0	0 3 0	....	....	....
	Per pony or bullock load ..	....	....	....	....	....	0 1 0	0 1 0	0 1 0	....	....	....
	Per bhangy ..	....	....	....	....	....	0 0 5	0 0 5	0 0 5	....	....	....
	Per bag ..	....	....	....	....	....	0 0 1	0 0 1	0 0 1	....	....	....
Mustard-seed	... { Per cart load ..	....	....	....	....	....	0 3 0	0 3 0	0 3 0	....	....	....
	Per pony or bullock load ..	....	....	....	....	....	0 1 0	0 1 0	0 1 0	....	....	....
	Per bhangy ..	....	....	....	....	....	0 0 5	0 0 5	0 0 5	....	....	....
	Per bag ..	....	....	....	....	....	0 0 1	0 0 1	0 0 1	....	....	....
<b>Spices—</b>												
Betel-nutts (Deccan)	... { Per mound ..	....	....	....	....	....	0 1 0	0 1 0	0 1 0	....	....	....
	Per cart load ..	....	....	....	....	....	....	....	....	1 8 0	....	....
	Per pony or bullock load ..	....	....	....	....	....	....	....	....	0 8 0	....	....
	Per bag ..	....	....	....	....	....	....	....	....	0 1 0	....	....
Do. (Manuk- chundi).	Per mound ..	....	....	....	....	....	0 1 0	0 1 0	0 1 0	....	....	....
Cloves	... { Ditto ..	....	....	....	....	....	0 6 0	0 6 0	0 6 0	....	....	....
Cardamome	... { Per bhangy ..	....	....	....	....	....	1 0 0	1 0 0	1 0 0	....	....	....
	Per rupee worth or pussari ..	....	....	....	....	....	0 0 2	0 0 2	0 0 2	....	....	....
Cinnamon-wood	... { Per cart load ..	....	....	....	....	....	8 0	8 0	8 0	....	....	....
	Per pony or bullock load ..	....	....	....	....	....	2 0	2 0	2 0	....	....	....
	Per mound ..	....	....	....	....	....	....	0 0 1 0	0 0 1 0	0 0 1 0	....	....
Garlic	... { Per shop ..	....	....	....	....	....	0 1 0	0 1 0	0 1 0	....	....	....
	Per bhangy ..	....	....	....	....	....	....	....	....	....	0 0 1	....
Ginger	... { Per banchy ..	....	....	....	....	....	....	....	....	....	....	0 0 1
	Per natural ..	....	....	....	....	....	0 0 2	0 0 2	0 0 2	....	....	....
	Per rupee worth ..	....	....	....	....	....	....	....	....	....	....	....
Black pepper (maceba).	... { Per cart load ..	....	....	....	....	....	8 0	8 0	8 0	....	....	....
	Per pony or bullock load ..	....	....	....	....	....	2 0	2 0	2 0	....	....	....
	Per bhangy ..	....	....	....	....	....	....	....	....	....	....	....
	Per mound ..	....	....	....	....	....	0 1 0	0 1 0	0 1 0	....	....	....
Onion	... { Per shop ..	....	....	....	....	....	0 1 0	0 1 0	0 1 0	....	....	....
	Per bhangy ..	....	....	....	....	....	....	....	....	....	0 0 1	....
<b>Sugar—</b>												
Drained	... { Per mound ..	....	....	....	....	....	0 1 0	0 1 0	0 1 0	....	....	....
	Per cart load ..	....	....	....	....	....	0 3 0	0 3 0	0 3 0	....	0 8 0	0 8 0
Undrained (goor)	... { Per pony or bullock load ..	....	....	....	....	....	0 1 0	0 1 0	0 1 0	....	0 2 0	0 2 0
	Per bag ..	....	....	....	....	....	....	....	....	....	0 1 0	....
	Per cart load ..	....	....	....	....	....	0 4 0	0 4 0	0 4 0	....	0 12 0	0 12 0
Tobacco	... { Per rupee worth or pussari ..	....	....	....	....	....	0 0 2	0 0 2	0 0 2	....	0 4 0	0 2 0
	Per natural ..	....	....	....	....	....	....	....	....	....	0 1 0	....
	Per bag ..	....	....	....	....	....	....	....	....	....	....	....
All other articles of merchandise (manufactured)—												
Baskets, &c.	... { Per shop ..	....	....	....	....	....	0 1 0	0 1 0	0 1 0	....	....	....
	Per bhangy ..	....	....	....	....	....	....	....	....	....	0 0 1	....
Attar and rose water	Per bhangy ..	....	....	....	....	....	3 0 0	3 0 0	3 0 0	....	....	....
(goorab)							....	....	....	....	....	....
Cloth-seller's shop	Per shop ..	....	....	....	....	....	....	0 0 1	0 0 1	0 0 1	....	....
Taylor's shop	Ditto	....	....	....	....	....	0 0 1	0 0 1	0 0 1	....	....	0 0 2
Treasure	Per cent.	....	....	....	....	....	5 0 0	5 0 0	5 0 0	....	....	....

\* Lata pice, which is equivalent to about  $\frac{1}{3}$ ths of an anna.STATEMENT NO. II.—Showing the Imposts levied by the Nepalese Authorities at Tribeni Ghât  
on the frontier of the Chunparun District.

	Rs. A. P.	Rs. A. P.
<b>IMPORTS INTO NEPAL.</b>		EXPORTS FROM NEPAL—continued.
Grain and pulse—		
Piece goods	... { Per bundle ..	0 0 6
	Per pony or bullock load ..	1 0 0
	1 to 10 0	1 10 0
Sugar	... { Per ditto ..	1 0 0
Tobacco	... { Per ditto ..	3 0 0
Curry stuffs	... { Per ditto ..	0 0 2
	Per ditto ..	1 0 0
<b>EXPORTS FROM NEPAL.</b>		Metals and manufactures of metals—
Drugs and medicines—		Brass utensils .. Per rupee worth ... 0 1 0
Dry ginger (south) ..	Per mound ..	0 0 0
Other medicinal drugs ..	Per rupee worth ..	0 0 6
Fruits, nuts, and vegetables—		Iron ditto .. Ditto ... 0 1 6
Oranges ..	Per rupee worth ..	0 2 0
	0 to 5 0	Oil-seeds—
	0 3 0	Mustard-seed ... Per cart-load ... 1 12 0
Provisions—		
Ghee ..		Per rupee worth ... 0 1 8
Spices—		Bay leaves (tejpat) .. Per mound ... 0 0 0

**STATEMENT No. III.—Showing the Imposts levied by the Nepalese Authorities on traders after they leave, or before they enter, British territory, as furnished by the Sub-Divisional Officer of Bettia in the Chumparun District.**

ARTICLES.	RATE OF DUTY.				REMARKS.
	On Bakho=2 maunds.	On value of articles.			
<b>IMPORTS INTO NEPAL.</b>					
Animals, living—		Rs. AS.			
Goats ... ... ...	1 14 per 100	...	10 goats for every 100 goats.		
Cotton, raw ... ... ...	2 0 per bakho	...	Rs. A. 2 12 per cent.		
Ditto, manufactured—					
Twist and yarn ... ... ...	2 0 ditto	...	2 12 ditto.		
Piece-goods ... ... ...	2 0 ditto	...	2 12 ditto.		
Dyeing materials—					
Turmeric ... ... ...	2 0 ditto	...	2 12 ditto.		
Fibrous products—					
Jute, raw ... ... ...	2 0 ditto	...	Nil.		
Fruits, nuts, and vegetables—					
Nuts ... ... ...	2 0 ditto	...	2 12 per cent.		
Gums and resins—					
Gum of the Gogul tree (Gogul-dhup) ...	2 0 ditto	...	2 12 ditto.		
Lac ... ... ...	2 0 ditto	...	2 12 ditto.		
Metals and manufactures of metals—					
Brass utensils ... ... ...	2 0 ditto	...	2 12 ditto.		
Spices ... ... ...	2 0 ditto	...	2 12 ditto.		
Sugar—					
Undrained ... ... ...	2 0 ditto	...	Nil.		
Tobacco ... ... ...	2 0 ditto	...	Do.		
<b>EXPORTS FROM NEPAL.</b>					
Animals, living—					
Horses (large) ... ..	12 0 each	...	Nil.		
Do. (middle size) ... ..	8 0 "	...	Do.		
Do. (small) ... ..	4 0 "	...	Do.		
Drugs and medicines, not intoxicating—					
Chiretta ... ... ...	2 6 per bakho	...	Do.		
Spikenard ... ... ...	2 6 ditto	...	Do.		
Dyeing materials—					
Madder or manjiti ... ... ...	2 6 ditto	...	Do.		
Spices—					
Bay leaves ... ... ...	2 6 ditto	...	Do.		

**STATEMENT No. IV.—Showing the Imposts levied by the Nepalese Authorities on the frontier of the Mussooriepore District, expressed in annas and in Lohia pice.**

[NOTE.—A Lohia pice is equivalent to about 5 $\frac{1}{2}$  of an anna.]

NAMES OF ARTICLES.	RATE ON IMPORTS AND EXPORTS.				
	Barragia.	Majorgunge.	Sonbursa.	Bela.	Sursund.
	AS. PICE.	AS. PICE.	AS. PICE.	AS. PICE.	AS. PICE.
Animals, living—					
Ponies ... per head ... ..	...	....	....	0 3	....
Mules ... do. ... ..	...	....	....	0 3	....
Cattle ... do. ... ..	...	....	....	4 0	....
Sheep or goats ... do. ... ..	0 4	0 2	0 1	0 3	....
Fowls ... { per cooly-load ...	0 2	....	2 6	2 0	4 0
... { per pony or bullock-load ...	0 3	....	4 0	....	....
Cotton, raw ... { per cooly-load ...	0 3	0 2	....	0 2	....
... { per pony or bullock-load ...	0 6	....	....	2 0	....
Cotton piece-goods—					
(a) European ... { per pony or bullock-load ...	0 3	0 4	0 3	0 3	....
... { per cart-load ...	0 0	0 8	0 0	0 6	....
(b) Indian ... { per pony or bullock-load ...	0 3	0 4	0 3	0 3	....
... { per cart-load ...	0 6	0 8	0 6	0 6	....
Earthenware ... { per cooly-load ...	....	....	0 1	0 1	1 0
... { per cart-load ...	....	....	4 0	....	4 0
Fibrous products—					
Jute, raw ... { per cooly-load ...	0 3	0 2	....	0 2	....
... { per pony or bullock-load ...	0 3	0 4	....	0 4	....
... { per cart-load ...	0 6	0 8	....	2 0	....
Do., manufactured (rope). ... { per cooly-load ...	...	0 2	0 2	0 1	....
... { per pony or bullock-load ...	...	....	0 7	0 4	....
... { per cart-load ...	...	....	10 0	0 8	....
Sisay (a kind of grass from which string is made). ... { per cooly-load ...	...	0	0 2	0 1	....
... { per pony or bullock-load ...	...	....	1 0	0 4	....
... { per cart-load ...	...	....	10 0	0 8	....
Fruits, nuts, and vegetables—					
Vegetables ... { per cooly-load ...	...	0 2	0 1	0 1	0 1
... { per pony or bullock-load ...	0 3	....	....	....	....
... { per cart-load ...	0 6	0	2 0	....	....

## STATEMENT NO. IV—continued.

NAMES OF ARTICLES.	RATE ON IMPORTS AND EXPORTS.				
	Bairugnia.	Majorgunga.	Sonbursa.	Bela.	Surand.
Grain and pulse—		As. PICE.	As. PICE.	As. PICE.	As. PICE.
Pulses ...	{ per pony or bullock-load per cart-load	0 3 0 6	0 3 0 6	0 3 0 6	0 3 0 6
Rice, husked ...	{ per pony or bullock-load per cart-load	0 3 0 6	0 4 0 8	0 3 0 6	0 3 0 6
Do., unhusked ...	{ per pony or bullock-load per cart-load	0 3 0 6	0 4 0 8	0 3 0 6	0 3 0 6
Indian corn ...	{ per pony or bullock-load per cart-load	0 3 0 6	0 4 0 8	0 3 0 6	0 3 0 6
Horns ...	{ per cooly-load per cart-load	0 8	0 8	1 piece per horn of deer.	0 1
Lac ...	{ per cooly-load per pony or bullock-load per cart-load	0 3 0 6 0 3	0 4 0 8 0 4	0 3 0 6 1 0	0 3 0 6 0 3
Leather ...	{ per pony or bullock-load per cart-load	0 0½	0 4	4 0	0 0½
Metals and manufacture of metals—		As. PICE.	As. PICE.	As. PICE.	As. PICE.
Brass utensils ...	{ per pony or bullock-load per cart-load	0 3 0 6	0 4 0 8	0 3 0 6	0 3 0 6
Oils ...	{ per pony or bullock-load per cart-load	0 3 0 6	0 4	0 3	0 2
Provisions—		As. PICE.	As. PICE.	As. PICE.	As. PICE.
Ghee ...	{ per pony or bullock-load per cart-load	0 3 0 6	2 0 4 0	0 3 0 6	0 3 0 6
Fish ...	{ per cooly-load per pony or bullock-load	0 1 0 2	0 1	1 anna and 1 seer fish. 2 annas per bunchy and 1 seer fish.	0 3
Sweetmeats ...	per cooly-load	0 3	0 4	0 6	0 1
Salt ...	{ per pony or bullock-load per cart-load	0 3 0 6	0 4 0 8	0 3 0 6	0 6
Beeds—		As. PICE.	As. PICE.	As. PICE.	As. PICE.
Linsseed ...	{ per pony or bullock-load per cart-load	0 3 0 6	0 4 0 8	0 3 0 6	0 3 0 6
Spices ...	{ per pony or bullock-load per cart-load	0 3 0 6	0 3 0 6	0 3 0 6	0 2 0 6
Sugars—		As. PICE.	As. PICE.	As. PICE.	As. PICE.
Drained ...	{ per cooly-load per pony or bullock-load per cart-load	0 3 0 6 0 6	0 2 0 4 0 8	0 3 0 6	0 2 0 6
Tobacco—		As. PICE.	As. PICE.	As. PICE.	As. PICE.
Manufactured ...	{ per cooly-load per pony or bullock-load per cart-load	0 3 0 6 0 6	0 2 0 4 0 8	0 3 0 6	0 1 0 4
Unmanufactured ...	{ per cooly-load per pony or bullock-load per cart-load	0 3 0 6 0 6	0 4 0 8 0 8	0 3 0 6	0 4
Wood—		As. PICE.	As. PICE.	As. PICE.	As. PICE.
Bamboos ...	{ per cooly-load per pony or bullock-load per cart-load	0 3 0 6 0 6	0 3 0 6 0 8	0 1 0 2 0 8	0 1 0 2 10 0
Wool—		As. PICE.	As. PICE.	As. PICE.	As. PICE.
Blankets ...	{ per cooly-load per pony or bullock-load per cart-load	0 2 0 5 0 5	0 2 0 5 0 8	0 1 0 3 0 8	0 1 0 3 0 8
All other articles—		As. PICE.	As. PICE.	As. PICE.	As. PICE.
Manufactured—		As. PICE.	As. PICE.	As. PICE.	As. PICE.
Beads ...	per cooly-load	0 2	0 2	0 2	0 2
Unmanufactured—	per pony or bullock load	0 2	0 2	0 2	0 2
Grass ...	{ per pony or bullock load per cart-load	0 6	0 4	0 6	0 8
		0 6	0 4	0 6	0 8

STATEMENT NO. V.—Showing the rates of duty levied by the Nepalese authorities on imports into Nepal by British subjects at the ghats or toll stations along the north of the Durbhanga District.

NAMES OF ARTICLES.	Duty levied from British subjects.	REMARKS.
Cotton, manufactured—	Rs. AS. P.	
Piece-goods ...	Per cart-load ... 5 0 0 " pony or bullock-load ... 1 4 0 " cooly load ... 0 4 0 Free, if carried on one's back.	
Fruits, nuts, and vegetables—	Per cart-load ... 1 4 0 " pony or bullock-load ... 0 5 0 " cooly load ... 0 1 0 Those who carry on their heads go free.	All these duties are yearly rates, i.e., when they are once paid, the importers get licences under which they can take goods into Nepal as often as they please within the year. It is said that, if a British trader has to import into Nepal once a year, and satisfies the toll officer to this effect, he is charged as follows:—
Nuts ...	Per cart-load ... 1 4 0 " pony or bullock-load ... 0 5 0 " cooly load ... 0 1 0 Those who carry on their heads go free.	Rs. AS. P.
Vegetables ...	Per man or woman ... 0 2 0 Per cart-load ... 1 4 0 " pony or bullock-load ... 0 5 0 " cooly load ... 0 1 0 Those who carry on their heads go free.	Salt, sugar, &c.... { per cart-load ... 0 5 0 " pony or bullock-load ... 0 1 8 " cooly-load ... 0 1 8
Salt ...	Per cart-load ... 1 4 0 " pony or bullock-load ... 0 5 0 " cooly load ... 0 1 0 Those who carry on their heads go free.	Cloth ... { cart-load ... 1 4 0 " pony or bullock-load ... 0 10 0 " cooly-load ... 0 2 0
Sugar—	Per cart-load ... 1 4 0 " pony or bullock-load ... 0 5 0 " cooly-load ... 0 1 0 Those who carry on their heads go free.	No duty is levied from Nepalese subjects importing from British India.
Drained ...	Per cart-load ... 1 4 0 " pony or bullock-load ... 0 5 0 " cooly-load ... 0 1 0 Those who carry on their heads go free.	
Undrained ...	Per cart-load ... 1 4 0 " pony or bullock-load ... 0 5 0 " cooly ... 0 1 0 Those who carry on their heads go free.	

**STATEMENT No. VI.—Showing the rates of export duty levied by the Nepalese authorities at the ghats along the north of the Durbhunga District.**

NAMES OF ARTICLES.	RATE OF DUTY LEVIED FROM				REMARKS.
	Nepalese subjects.	British subjects.			
Cotton, raw ... ... { Per cart-load ... ... " pony or bullock-load ... ... " cooly-load ... ...	5 annas 1½ do. 2 pice	5 annas. 1½ do. 2 pice,			
Fibrous products— Sabey (a kind of grass from which string is made.)	Per cart-load ... ... " cooly-load ... ...	12 annas 1½ do.	12 annas. 1½ do.		
Grain and pulse— Grains ... ... " { Per cart-load ... ... " pony or bullock-load ... ...	..... .....	2 annas ... 4 pice ...			* These duties are levied on grain purchased by British subjects on <i>mat</i> (revenue-paying) lands.
Provisions— Ghee	Per banghy ... ...	.....	2 annas.		
Money ... ... "	" ditto ... ...	.....	2 do.		
Seeds— Oil-seeds ... ... { Per cart-load ... ... " pony or bullock-load ... ...	..... .....	2 do. ... 4 pice ...		No duty is levied from Nepalese subjects for exporting grain purchased on <i>mat</i> (revenue-paying) lands.	
Spices— Bay leaves ( <i>tejpat</i> ) ... ... { Per cart-load ... ... " cooly-load ... ...	Rs. 1-4 16 pice	Rs. 1-4. 16 pice.		The duties levied from British subjects go by the name of <i>khurchappi</i> or <i>kotwali</i> .	
Stationery— Paper ... ... ... { Per cart-load ... ... " pony or bullock-load ... ... " cooly-load ... ...	Rs. 5 10 annas 16 pice	Not given. Ditto. Ditto.		The duties levied from the Nepalese subjects go by the name of <i>sager</i> .	
Tobacco ... ... ... { Per cart-load ... ... " pony or bullock-load ... ...	Not given "	Rs. 1-4. 5 annas.			
All other articles of merchandise— Unmanufactured— Wax ... ... ... Per cooly load ... ...	16 pice	16 pice.			

**STATEMENT No. VII.—Showing the rates of duty levied in parts of Nepal near the outposts of Hariakhi and Lowkahi on the frontier of the Durbhunga District.**

### *Near Hurlakhi Outpost—*

Per cart-load of grain	..	..	4 lohia pico.
" bullock load	..	..	2 ditto.
" cart or cooly-load of tobacco	..	..	4 annas per maund.
" bullock load of cloths	..	..	1 rupee per bullock.
" cart-load of cloths in bundles	..	..	14 annas per bundle.
" cooly-load of ditto	..	..	14 ditto.

*Near Lowkahi Outpost—*

Per cart-load of rice	...	... $\frac{1}{2}$ anna per rupee of wholesale price, besides two annas per cart.
Per bullock or pony, &c.	...	... $\frac{1}{2}$ anna per rupee of wholesale price, in addition to one anna per bullock.

**STATEMENT No. VIII.—Showing the import and export duties levied at the ghâts on the borders of the Bhagulpore District.**

NAMES OF ARTICLES.			Rate on articles imported into Nepal.	Rate on articles exported from Nepal.	NAMES OF ARTICLES.			Rate on articles imported into Nepal.	Rate on articles exported from Nepal.
			Rs. A. P.	Rs. A. P.				Rs. A. P.	Rs. A. P.
<b>Animals, living—</b>					<b>Drugs and medicines—continued.</b>				
Horses ...	... for every Rs. 100 of value		0 8 0	0 4 0	Not intoxicating—continued.				
Elephants ...	... per head		31 4 0	31 4 0	Salvia miskri ...	... per Rs. 100 worth	0 4 0	0 2 0	
Buffaloes ...	... ditto		0 8 0	0 4 0	Sook molo, a drug ...	... per maund	0 12 0	0 6 0	
Pigs ...	... ditto		0 0 6	0 0 6	Spikenard ...	... ditto	0 2 0	0 4 0	
Goats ...	... ditto		0 0 6	0 0 6	Sulphate of copper ...	... per Rs. 100 worth	0 4 0	0 2 0	
Fowls ...	... ditto		0 0 1½	0 0 1½	Sulphur ...	... ditto	0 4 0	0 2 0	
Talking birds ...	... ditto		0 0 1½	0 0 1½	Sugar of bamboo (banislochan) ... per maund	6 12 0	0 6 0		
Hawks ...	... ditto		0 7 0	0 7 0	Stone-lac ...	... ditto	0 3 0	0 6 0	
<b>Arms and ammunition—</b>					Talo ...	... ditto	0 1 0	0 1 0	
Guns ...	... per Rs. 100 worth		0 4 0	0 2 0	Tul, medicinal ...	... per seer	0 1 0	0 1 0	
Pistols ...	... ditto		0 4 0	0 2 0	Intoxicating drugs other than opium—				
Bdagars ...	... ditto		0 4 0	0 2 0	Charas ...	... per Rs. 100 worth	0 4 0	0 1 0	
Seabards of swords ...	... per score		0 3 0	0 3 0	Dyeing materials—				
<b>Building materials—</b>					Abir (a red powder) ...	... per maund	0 1 6	0 0 8	
Lime ...	... per maund		0 1 6	0 0 9	Log wood ...	... ditto	0 1 6	0 0 9	
Cotton, raw ...	... ditto		0 0 6	0 0 3	Madder or manjiti ...	... ditto	0 1 6	0 0 9	
Ditto twist and yarn ...	... per Rs. 100 worth		0 4 0	0 2 0	Safflower ...	... ditto	0 1 6	0 1 6	
<b>Drugs and medicines—</b>					Vermilion ...	... ditto	1 8 0	0 12 0	
Not intoxicating—					Earthware ...	... per banghi load	0 0 8	0 0 3	
Alum ...	... per Rs. 100 worth		0 4 0	0 2 0	Fibrous products—				
Camphor ...	... per maund		0 6 0	0 3 0	Subey (a kind of grass from which string is made) ...	... per maund	0 0 6	0 0 3	
Chiretta ...	... ditto		0 0 9	0 1 6	Jute, manufactured—				
Cinnabar ...	... per Rs. 100 worth		0 4 0	0 2 0	Gunnies ...	... per piece	0 0 9	0 6 0	
Croton seed ...	... ditto		0 4 0	0 2 0	Fibres, manufactured—				
Dry ginger ...	... per maund		0 1 6	0 0 9	String ...	... per maund	0 1 6	0 1 6	
Muriate of mercury ...	... per Rs. 100 worth		0 4 0	0 2 0	Fruits, nuts, and vegetables—				
Musk ...	... per seer		1 0 0	2 0 0	Coconuts ...	... ditto	0 0 6	0 0 3	
Orpiment ...	... per Rs. 100 worth		0 4 0	0 2 0	Jacks ...	... each	0 0 6	0 0 3	
Pan or betel leaves ...	... per 100 leaves		0 2 0	0 1 0	Oranges ...	... per maund	0 0 9	0 1 6	
Quicksilver ...	... per Rs. 100 worth		0 8 0	0 4 0					

## STATEMENT VIII—continued.

NAMES OF ARTICLES.		Rate on articles imported into Nepal.	Rate on articles exported from Nepal.	NAMES OF ARTICLES.		Rate on articles imported into Nepal.	Rate on articles exported from Nepal.
Grain and pulse—				Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Wheat	... ...	... ...	... per maund	0 0 8	....	0 0 5	....
Gram	... ...	... ...	ditto	0 0 6	....	0 0 6	....
Kerno (pulse)	... ...	... ...	ditto	0 0 6	....	0 0 6	0 0 6
Rhosari (do.)	... ...	... ...	ditto	0 0 6	....	0 0 6	0 0 6
Masoor (do.)	... ...	... ...	ditto	0 0 6	....	0 0 6	0 0 6
Oord (do.)	... ...	... ...	ditto	0 0 6	....	0 0 6	0 0 6
Rahar (do.)	... ...	... ...	ditto	0 0 6	....	0 0 6	0 0 6
Rice, husked	... ...	... ...	ditto	0 0 3	....	0 0 3	....
Do., unhusked	... ...	... ...	ditto	0 0 3	....	0 0 3	....
Murwa	... ...	... ...	ditto	0 0 3	....	0 0 3	....
Maize	... ...	... ...	ditto	0 0 3	....	0 0 3	....
Kodo	... ...	... ...	ditto	0 0 14	....	0 0 14	....
Oats	... ...	... ...	ditto	0 0 3	....	0 0 3	....
Cheena	... ...	... ...	ditto	0 0 12	....	0 0 12	....
Indigo corn	... ...	... ...	ditto	0 0 12	....	0 0 12	....
Kown	... ...	... ...	ditto	0 0 12	....	0 0 12	....
Hides	... ...	... ...	per piece	0 0 14	0 0 14	0 1 6	0 0 9
Horns	... ...	... ...	per maund	0 4 0	0 8 0	0 1 0	0 0 6
Jewellery—							
Corals	... ...	... ...	per Rs. 100 worth	0 4 0	0 2 0	0 1 0	0 0 9
Pearls	... ...	... ...	ditto	0 4 0	0 2 0	0 2 0	0 1 0
Lace—							
Shell	... ...	... ...	per maund	0 0 3	0 0 14	0 1 6	0 0 9
Leather, manufactured—							
Saddles	... ...	... ...	each	0 8 0	0 4 0	0 6 0	0 3 0
Shoes	... ...	... ...	per 100 pairs	0 4 0	0 2 0	0 2 0	0 1 0
Mats	... ...	... ...	per maund	0 0 9	0 0 9	0 0 9	0 0 9
Metals and manufactures of metals—							
Copper	... ...	... ...	ditto	0 7 0	0 3 6	0 1 0	0 0 9
Bell metal	... ...	... ...	ditto	0 7 0	0 3 6	0 1 0	0 0 9
Pewter	... ...	... ...	ditto	0 5 0	0 2 6	0 1 0	0 0 9
Tin	... ...	... ...	ditto	0 5 0	0 2 6	0 1 0	0 0 9
Iron	... ...	... ...	ditto	0 1 0	0 0 6	0 1 0	0 0 9
Kookries (Nepal knives)	... ...	... ...	per 100	0 4 0	0 2 0	0 1 0	0 0 9
Iron stoves	... ...	... ...	per Rs. 100 worth	0 8 0	0 4 0	0 2 0	0 1 0
Spades	... ...	... ...	per 100	0 4 0	0 2 0	0 1 0	0 0 9
Oils—							
Gurjun and turpentine	... ...	... ...	per Rs. 100 worth	0 4 0	0 2 0	0 2 0	0 1 0
Provisions—							
Fish	... ...	... ...	per maund	0 1 6	0 0 8	0 0 8	0 0 6
Ghee	... ...	... ...	per seer	0 1 0	0 1 0	0 1 0	0 0 8
Grapes (dried)	... ...	... ...	per maund	0 4 0	0 2 0	0 2 0	0 1 0
Swinebacks	... ...	... ...	per maund	0 0 3	0 0 14	0 0 3	0 0 2
Almonds	... ...	... ...	ditto	0 6 0	0 3 0	0 4 0	0 2 0
Dates (dried)	... ...	... ...	ditto	0 9 0	0 6 0	0 4 0	0 2 0
Salt (Liverpool)	... ...	... ...	ditto	0 0 6	0 3 0	0 4 0	0 2 0
Do. (Nepal)	... ...	... ...	ditto	0 0 6	0 1 0	0 1 0	0 0 8
Seeds—							
Castor-seed	... ...	... ...	ditto	0 0 6	....	0 0 6	....
Linseed	... ...	... ...	ditto	0 0 6	....	0 0 6	....
Mustard-seed	... ...	... ...	ditto	0 0 6	....	0 0 6	....
Seeds—continued.							
Poppy-seed	... ...	... ...	... per maund	0 0 5	....	0 0 5	....
Sesamum-seed	... ...	... ...	ditto	0 0 6	....	0 0 6	....
Til	... ...	... ...	ditto	0 12 0	0 6 0	0 6 0	0 3 0
Spices—							
Aniseed	... ...	... ...	ditto	0 1 6	0 0 6	0 1 6	0 0 6
Betel-nuts	... ...	... ...	ditto	0 1 6	0 0 6	0 1 6	0 0 6
Cardamoms	... ...	... ...	ditto	0 1 6	0 0 6	0 1 6	0 0 6
Cloves	... ...	... ...	ditto	0 1 6	0 0 6	0 1 6	0 0 6
Coriander-seed	... ...	... ...	ditto	0 0 3	0 0 14	0 0 3	0 0 14
Uhabis	... ...	... ...	ditto	0 0 3	0 0 14	0 0 3	0 0 14
Cumin-seed	... ...	... ...	ditto	0 1 6	0 0 6	0 1 6	0 0 6
Jafrau	... ...	... ...	per seer	0 12 0	0 6 0	0 6 0	0 3 0
Mangrela ( <i>nigella indica</i> )	... ...	... ...	per maund	0 1 0	0 0 6	0 1 0	0 0 6
Nutmeg	... ...	... ...	ditto	0 6 0	0 3 0	0 3 0	0 1 5
Pepper (black)	... ...	... ...	ditto	0 1 6	0 0 6	0 1 6	0 0 6
Do. (long)	... ...	... ...	ditto	0 6 0	0 3 0	0 6 0	0 3 0
Do. (white)	... ...	... ...	ditto	0 2 0	0 1 0	0 2 0	0 1 0
Saffron	... ...	... ...	per seer	0 6 0	0 3 0	0 1 0	0 0 6
Bay leaves	... ...	... ...	per maund	0 0 6	0 0 3	0 0 3	0 0 2
Sugar—							
Brined	... ...	... ...	ditto	0 1 6	0 0 6	0 1 6	0 0 6
Unbrined	... ...	... ...	ditto	0 6 0	0 3 0	0 3 0	0 1 5
S. garendry	... ...	... ...	ditto	0 2 0	0 1 0	0 2 0	0 1 0
Tobacco—							
Unmanufactured...	... ...	... ...	ditto	0 1 0	0 0 6	0 1 0	0 0 6
Manufactured...	... ...	... ...	ditto	0 2 0	0 1 0	0 2 0	0 1 0
Wool, manufactured—							
Shawls	... ...	... ...	per Rs. 100	0 0 3	0 2 0	0 0 3	0 0 2
Blankets	... ...	... ...	each	....	0 0 3	0 0 3	0 0 2
All other articles of merchandise—							
Unmanufactured—							
Ivory	... ...	... ...	per Rs. 100 worth	0 2 0	0 4 0	0 4 0	0 2 0
Sandalwood, white	... ...	... ...	per maund	0 3 0	0 2 0	0 2 0	0 1 5
Do. red	... ...	... ...	ditto	0 3 0	0 1 5	0 3 0	0 1 5
Conch (shankh)	... ...	... ...	ditto	0 12 0	0 6 0	0 6 0	0 3 0
Yak's tail	... ...	... ...	each	0 1 0	0 2 0	0 1 0	0 0 9
Manufactured—							
Attar	... ...	... ...	per petaroh	0 4 0	0 2 0	0 2 0	0 1 0
Beds or cots	... ...	... ...	per Rs. 100 worth	0 4 0	0 2 0	0 2 0	0 1 0
Boats	... ...	... ...	each	0 4 0	0 2 0	0 2 0	0 1 0
Bottles	... ...	... ...	per Rs. 100 worth	0 4 0	0 2 0	0 2 0	0 1 0
Boxes	... ...	... ...	each	0 0 6	0 0 3	0 0 3	0 0 2
Carts (n-w)	... ...	... ...	ditto	1 4 0	1 4 0	1 4 0	1 4 0
Chairs	... ...	... ...	ditto	0 4 0	0 2 0	0 2 0	0 1 0
Bugles	... ...	... ...	ditto	0 2 0	0 1 0	0 2 0	0 1 0
Incense	... ...	... ...	per maund	0 0 9	0 1 0	0 0 9	0 0 8
Hookabs (coconut bowls)	... ...	... ...	ditto	0 0 9	0 0 5	0 0 5	0 0 3
Looking-glass	... ...	... ...	per Rs. 100 worth	0 4 0	0 2 0	0 2 0	0 1 0
Palki	... ...	... ...	ditto	0 4 0	0 2 0	0 2 0	0 1 0
Tents	... ...	... ...	each	0 4 0	0 2 0	0 2 0	0 1 0
Umbrellas	... ...	... ...	ditto	0 0 3	0 0 3	0 0 3	0 0 2
Treasure—							
Gold and silver	... ...	... ...	per tola	....	0 0 6	0 0 6	0 0 3

The rates given are in English money, and are levied on imports into N. pali only on articles which are not taken to shops of traders or to hats in Nepal. As to articles exported from Nepal and imported into India, nothing is taken by these persons who buy grain from cultivators and pay the *kayali* (a fee for weighing the grain), nor from those persons who buy at hats in Nepal and pay hats dues there.

STATEMENT NO. IX.—Showing the duties levied by the Nepalese Authorities in the Morung district of Nepal (including with the district of Purneah).

NAMES OF ARTICLES.		IMPORT DUTY.	EXPORT DUTY.	NAMES OF ARTICLES.		IMPORT DUTY.	EXPORT DUTY.
		Chandhi Sayer, a rupee = 16 gunthas of piece.	Namti Sayer, a rupee = 16 gunthas of piece.			Chandhi Sayer, a rupee = 16 gunthas of piece.	Namti Sayer, a rupee = 16 gunthas of piece.
Taken at chowkies.		Rs. A. P.	Rs. A. P.	Taken at chowkies—continued.		Rs. A. P.	Rs. A. P.
Animals, living—				Mata	each	0 0 14	0 0 04
Buffaloes (female)	... ...	each	0 3 3	Iron	per maund	0 1 0	0 0 6
Do. (young)	... ...	ditto	0 4 0	Oils	per beer	0 0 14	0 0 04
Goats	... ...	ditto	0 1 0	Provisions—			
Pigs	... ...	ditto	0 0 8	Fish (fresh)	per cooly-load	0 1 6	0 0 8
Do., manufactured—				Fish and meat (dried)	ditto	0 1 3	0 0 74
Swords	... ...	per cent. ad valorem.	0 0 3	Chowra	per maund	0 2 0	0 1 0
Do., unmanufactured	... ...	ditto	0 0 3	Salt	per rupee worth, 16 pieces	0 1 0	0 0 6
Pieces goods, Indian, (Batasa, a kind of cloth 32 cubits in length)	... ...	per piece	0 0 6	Betel-nut	ditto	0 7 6	0 3 9
Barthenware	... ...	per cooly-load	0 0 6	Chillies	ditto	0 0 6	0 0 3
Fibres, manufactured—				Sugar—	Unbrained	0 3 3	0 1 74
Hemp rope	... ...	per maund	0 2 0	Do. Unbrained	ditto	0 3 3	0 1 74
Fruits, nuts, and veg tables—				Tobacco—			
Oranges	... ...	ditto	0 1 9	Manufactured (for smoking purposes)	ditto	0 2 6	0 1 3
Pdates	... ...	ditto	0 0 6	Unmanufactured	ditto	0 2 3	0 1 14
Vegetables	... ...	per cooly-load	0 0 14	Do. Unmanufactured	ditto	0 2 3	0 1 14
Grain and pulse—				Taken from shop-keepers at hats or markets.			
Rice, husked	... ...	per maund	0 1 3	Arms and ammunition—			
Do., unhusked	... ...	ditto	0 0 3	Cotton, raw	per shop	0 0 14	....
Pulses	... ...	ditto	0 2 0	Drugs and medicines, not intoxicating—		0 0 3	....
			0 1 0	Pan or betel leaves	ditto	0 0 0	....
			0 0 3	Ginger (dried)	ditto	0 0 3	....
			0 0 14	Other sorts	ditto	0 0 4	....

## STATEMENT IX—continued.

NAMES OF ARTICLES.	IMPORT DUTY.	EXPORT DUTY.	NAMES OF ARTICLES.	IMPORT DUTY.	EXPORT DUTY.
	Chadhti sayer, a rupee=16 gundahs of pice.	Namti sayer, a rupee=16 gundahs of pice.		Chadhti sayer, a rupee=16 gundahs of pice.	Namti sayer, a rupee=16 gundahs of pice.
Taken from shop-keepers at bazaars or markets—continued.	Rs. A. P.	Rs. A. P.	Nekasi or export duties taken by ijarcadars or contractors or farmers from persons purchasing things on market days—continued.	Rs. A. P.	Rs. A. P.
Dyeing materials—			Oils—		
Madder or manjiti... ... ... per shop ditto	0 1 0	0 0 0	Gurjun ... ... ... } per cent. ad valorem.	0 6 8	0 3 14
Turmeric ... ... ... ditto	0 0 14	0 0 0	Turpentine ... ... ... } valorem.	0 0 0	0 2 14
Earthenware ... ... ... ditto	0 0 3	0 0 0	Jasmine ... ... ... per cent.	0 0 0	0 0 0
Fibreous products—			Lily ... ... ... ditto	0 0 14	0 0 0
Hemp and flax ... ... ... ditto	0 0 3	0 0 0	Po-pois ... ... ... ditto	0 0 14	0 0 0
Fruits, nuts, and vegetables—			Coconut ... ... ... ditto	0 0 14	0 0 0
Oranges ... ... ... ditto	0 0 3	0 0 0	Provisions—		
Plantains ... ... ... ditto	0 0 3	0 0 0	Curd ... ... ... per catty-load	0 0 0	0 1 0
Jack ... ... ... ditto	0 0 3	0 0 0	Seeds—		
Potatoes ... ... ... ditto	0 0 3	0 0 0	Oil seeds—		
Brinjals ... ... ... ditto	0 0 3	0 0 0	Mustard seed ... ... ... per mound	0 0 0	0 0 6
Radishes ... ... ... ditto	0 0 3	0 0 0	All other articles of merchandise—		
Other vegetables ... ... ... ditto	0 0 14	0 0 0	Manufactured—		
Grain and pulse—			Attar ... ... ... per cent. ad valorem.	0 6 8	0 3 14
Pulses ... ... ... ditto	0 0 3	0 0 0	Rose water ... ... ... per seer	0 0 0	0 0 0
Murwa ... ... ... ditto	0 0 14	0 0 0	Trumpets ... ... ... each	0 3 0	0 8 0
Indian corn ... ... ... ditto	0 0 14	0 0 0	Glass vessels ... ... ... per cent. ad valorem.	0 6 3	0 3 14
Leather—			Trays—		
Manufactured—			Treasure—		
Ropes for horses ... ... ... ditto	0 0 14	0 0 0	Gold ... ... ... ditto	0 6 3	0 3 14
Liquors—			Silver ... ... ... per tola	0 1 0	0 1 0
Spirits (country) ... ... ... ditto	0 0 3	0 0 0	per 100 tolas	0 6 3	0 3 14
Metals and manufactures—			Provisions—		
Iron ... ... ... ditto	0 0 9	0 0 0	Curd ... ... ... per catty-load	0 0 7	0 1 3
Oils ... ... ... ditto	0 1 0	0 0 0	Ghee ... ... ... per mound	0 8 0	1 0 0
Provisions—			Seeds—		
Fish (bill) ... ... ... ditto	0 0 74	0 0 0	Oil-seeds—		
" (fresh) ... ... ... ditto	0 0 6	0 0 0	Laundered ... } per mound	0 0 0	0 1 3
Cord ... ... ... ditto	0 0 40	0 0 0	Mustard seed } valorem.	0 0 0	0 1 3
Confectionery—			Paddy-eutter from British territory ... ... ... per seel	0 2 0	0 2 0
Wheat flour ... ... ... ditto	0 0 13	0 0 0	Chadhti or import duties taken at fairs at Barabekhtra.		
Eggs ... ... ... ditto	0 0 11	0 0 0	Animals, living—		
Tyre and buttermilk ... ... ... ditto	0 0 03	0 0 0	Horses (mares) ... ... ... each	6 8 0	15 0 0
Salt ... ... ... ditto	0 0 9	0 0 0	Horses (mare) ... ... ... ditto	0 5 0	0 10 0
Seeds—			Buffaloes (female) ... ... ... ditto	0 5 3	0 10 6
Oil seeds—			Do (without calves) ... ... ... ditto	0 1 6	0 0 0
Mustard seed ... ... ... ditto	0 0 9	0 0 0	Do, with calves ... ... ... ditto	0 2 3	0 4 6
Spices—			Cows ... ... ... ditto	6 2 0	0 4 0
Betelnuts ... ... ... ditto	0 0 6	0 0 0	Goats ... ... ... ditto	0 0 2	0 0 0
Chillies ... ... ... ditto	0 0 6	0 0 0	Pigs ... ... ... ditto	0 0 6	0 1 0
All other kinds ... ... ... ditto	0 0 6	0 0 0	Ducks ... ... ... ditto	0 0 03	0 0 01
Tobacco (unmanufactured) ... ... ... ditto	0 0 6	0 0 0	Pigeons ... ... ... ditto	0 0 03	0 0 04
Miscellaneous shops—			Cotton, raw ... ... ... per mound	0 0 0	0 7 6
Potter ... ... ... ditto	0 0 6	0 0 0	Fibrous products—		
Goldsmith ... ... ... ditto	0 0 3	0 0 0	Hemp and flax ... ... ... ditto	0 0 0	0 0 0
Winnowing basket (supe) ... ... ... ditto	0 0 14	0 0 0	Grain and pulse—		
Sugarcane ... ... ... ditto	0 0 3	0 0 0	Wheat ... ... ... ditto	0 0 0	0 0 0
Chunnam ... ... ... ditto	0 0 14	0 0 0	Pulses ... ... ... ditto	0 0 0	0 0 0
Cloth ... ... ... per rupee worth.	0 0 3	0 0 0	Rice, husked ... } ditto	0 0 0	0 0 0
Haberdashery ... ... ... ditto	0 0 3	0 0 0	Do, unhusked ... } ditto	0 0 0	0 0 0
Nekasi or export duties taken by ijarcadars or contractors or farmers from persons purchasing things on market days.			Provisions—		
Animals, living—			Curd ... ... ... per catty-load	0 0 7	0 1 3
Horses (mares) ... ... ... each	0 8 0	0 0 0	Ghee ... ... ... per mound	0 8 0	1 0 0
Buffaloes (male) ... ... ... ditto	0 4 0	0 0 0	Seeds—		
Ditto (female) ... ... ... ditto	0 8 0	0 0 0	Oil-seeds—		
Cows (calves) ... ... ... ditto	0 1 0	0 0 0	Laundered ... } per mound	0 0 0	0 1 3
Pigs ... ... ... ditto	0 0 6	0 0 0	Mustard seed } valorem.	0 0 0	0 1 3
Goats ... ... ... ditto	0 0 3	0 0 0	Paddy-eutter from British territory ... ... ... per seel	0 2 0	0 2 0
Ducks ... ... ... ditto	0 0 12	0 0 0	Chadhti or import duties taken at fairs at Barabekhtra.		
Pewls and pigeons ... ... ... ditto	0 0 02	0 0 0	Animals, living—		
Cotton, raw ... ... ... per mound	0 0 0	0 0 0	Do (old) ... ... ... each	0 0 11	0 0 0
Cotton, manufactured ... ... ... per rupee worth.	0 0 3	0 0 0	Do (royal) ... ... ... ditto	2 8 0	0 0 0
Drugs and medicines, not intoxicating—			Hawks ... ... ... ditto	1 10 0	0 0 0
Acids ... ... ... per seer	0 0 3	0 0 01	Cotton, raw ... ... ... per mound	0 1 6	0 1 0
Mercury ... ... ... per cent. ad valorem.	0 0 3	0 3 14	Piece-goods (full chintz) ... } per bullock load, or per cart-load	3 0 0	1 0 0
Earthenware ... ... ... per catty-load	0 0 6	0 0 6	Do, unbullocked ... } per cent. load, or per pony load	1 0 0	0 0 0
Fruits, nuts, and vegetables—			Twist and yarn ... ... ... } per pony load, or per cent. load, or per bullock load	1 0 0	0 0 0
Oranges ... ... ... per rupee worth.	0 0 6	0 0 6	Drugs and medicines—		
Grain and pulse—			Azofatida ... ... ... per mound	2 8 0	1 4 0
Rice, husked ... ... ... per mound	0 0 9	0 0 0	Other sorts, not intoxicating—		
Do, unhusked ... ... ... ditto	0 0 0	0 0 0	Ginger (dried) ... ... ... per mound	0 2 6	0 1 3
Pulses ... ... ... ditto	0 1 0	0 0 0	Pan or betel leaves ... ... ... per loa (of 20,000)	0 3 13	0 1 04
Jewellery, &c.—			Musk ... ... ... per seer	1 10 3	3 4 6
precious stones and pearls (unmett)—			Stem of bamboo (Bansdeonai) ... per mound	1 4 0	0 10 0
Coral ... ... ... ditto	0 6 3	0 3 14	Camphor ... ... ... per ditto	0 10 0	0 5 0
Diamond ... ... ... ditto	0 6 3	0 3 14	Spike-root ... ... ... per ditto	0 8 9	0 7 0
Emerald ... ... ... per cent. ad valorem.	0 6 3	0 3 14	Cinnabar ... ... ... per cent. ad valorem.	0 6 3	0 3 14
Topaz ... ... ... ditto	0 6 3	0 3 14	Orpiment ... ... ... per mound	0 0 3	0 3 14
Cat's eye ... ... ... ditto	0 6 3	0 3 14	Sulphate of copper ... ... ... per ditto	0 6 3	0 3 14
Sapphire ... ... ... ditto	0 6 3	0 3 14	Alum ... ... ... per ditto	0 6 3	0 3 14
Jewellery—			Murrite of mercury ... ... ... per ditto	0 6 3	0 3 14
Rings (set with precious stones) per cent. ad valorem.	0 6 3	0 3 14	Aconite ... ... ... per ditto	0 5 0	0 6 0
Mats			Other poisons ... ... ... per ditto	0 3 0	0 10 0
Metals and manufactures of metals—			Stones ... ... ... per ditto	0 5 0	0 10 0
Bell metal ... ... ... per mound	0 10 0	0 5 0	Chlorite ... ... ... per ditto	0 1 3	0 2 6
Brass ... ... ... ditto	0 10 0	0 5 0	Hellebore ... ... ... per ditto	0 1 3	0 2 6
Copper ... ... ... ditto	0 10 0	0 5 0	Selinus (inf.) (a medicinal drug) } per cent. ad valorem.	0 6 3	0 3 14
Pewter ... ... ... ditto	0 8 0	0 4 0	Moehra (gum of the semal tree) ... } per mound, or per cent. ad valorem.	0 0 6	0 0 8
Iron ... ... ... ditto	0 2 0	0 1 0	Sulphur ... ... ... per cent. ad valorem.	0 6 3	0 3 14
Tin ... ... ... ditto	0 8 0	0 4 0			
Needles ... ... ... per hundred	0 0 3	0 0 14			
Knives ... ... ... per cent. ad valorem.	0 6 3	0 3 14			
Khukries (Nepal knives) ... ... ... ditto	0 6 3	0 3 14			
Scissors ... ... ... ditto	0 6 3	0 3 14			
Pickaxes ... ... ... ditto	0 6 3	0 3 14			
Axchets, &c. ... ... ... ditto	0 6 3	0 3 14			
Chisels ... ... ... ditto	0 6 3	0 3 14			
Penknives ... ... ... ditto	0 6 3	0 3 14			

## STATEMENT No. IX—concluded.

NAMES OF ARTICLES.	IMPORT DUTY.	EXPORT DUTY.	NAMES OF ARTICLES.	IMPORT DUTY.	EXPORT DUTY.
	Chadhti Sayer, a rupee = 16 gundahs of pice.	Namti Sayer, a rupee = 16 gundahs of pice.		Chadhti Sayer, a rupee = 16 gundahs of pice.	Namti Sayer, a rupee = 16 gundahs of pice.
<i>Chadhti or import duties taken at fairs at Barachhetra—continued.</i>	Rs. A. P.	Rs. A. P.	<i>Chadhti or import duties taken at fairs at Barachhetra—continued.</i>	Rs. A. P.	Rs. A. P.
<i>Drugs and medicines—continued.</i>			<i>Spices—continued.</i>		
Pipla mul (root of the long pepper plant) ... per maund ... ditto ...	0 2 6	0 5 0	per cart-load	1 0 0	....
Talc ... per cent. ad valorem.	0 2 6	0 1 3	per pony or bullock-load.	0 4 0	....
Other medicines ...	0 12 6	0 6 3	per cooly-load	0 2 0	....
Other drugs ...	0 0 6	0 0 3	per maund ...	0 2 6	0 1 3
<i>Dyeing materials—</i>			per cart-load	1 0 0	....
Kesari (a yellow dye) ... per maund ... ditto ...	0 15 0	0 7 6	per pony or bullock-load.	0 4 0	....
Log wood ... ditto ...	0 2 6	0 1 3	per cooly-load	0 2 0	....
Safflower ... ditto ...	0 2 6	0 1 3	per maund ...	0 2 6	0 1 3
Indigo ... ditto ...	0 15 0	0 7 6	<i>Stationery—</i>		
Catelu ... ditto ...	0 5 0	0 10 0	Paper ... per 20 sheets = 200 sheets.	0 0 34	0 0 34
Myrrhomas ... ditto ...	0 0 6	0 1 0	<i>Sugar—</i>		
Gulab (a red dye) ... ditto ...	0 2 6	0 1 3	Sugarcandy ... per maund ...	0 5 0	0 2 6
Ochre ... ditto ...	0 2 6	0 1 3	per cart-load	1 0 0	....
Palash phul (flower of the <i>butea frondosa</i> ) ... per cent. ad valorem.	0 6 3	0 3 18	per pony or bullock-load.	0 4 0	....
Madder or manjiti ... per maund ... ditto ...	0 2 6	0 1 3	per cooly-load	0 2 6	....
Abir (a red powder) ... ditto ...	0 2 6	0 1 3	per maund ...	0 2 6	0 0 48
<i>Fruits, nuts, and vegetables—</i>			per maund ...	0 2 6	....
Oranges ... per 100 ... per maund ...	0 1 3	0 1 3	per cooly-load	0 2 6	....
Cocoanuts ... ditto ...	0 10 0	0 5 0	per pony or bullock-load.	0 4 0	....
Pomegranates ... ditto ...	0 10 0	0 5 0	Undrained ... per cart-load	1 0 0	0 1 3
Grapes ... ditto ...	0 10 0	0 5 0	per pony or bullock-load.	0 4 0	....
<i>Gums and resins—</i>			Undrained ... per cooly-load	0 2 6	....
Sal-dhup (gum of the sal tree) ... per maund ...	0 2 0	0 1 0	per maund ...	0 2 6	0 0 48
Gogul-dhup (gum of the gogul tree) ... ditto ...	0 0 6	0 0 6	Wool—manufactured—		
<i>Hides and skins—</i>			Radi (Bhutes blanket) ... each ...	....	0 1 0
Deer skins ... per maund ... per cent. ad valorem.	0 0 3	0 0 6	All other articles of merchandise—		
Lac ... ditto ...	0 12 0	0 6 0	Manufactured—		
<i>Metals and manufactures of metals—</i>			Bugnot ... ditto ...	....	0 0 3
Axes, hatchets, &c., Khookries (Nepal knives) ... each ... ditto ...	0 1 0	0 0 3	Lamp and stand ... ditto ...	....	0 0 3
<i>Paints and colours—</i>			Darka (cloth like dharri) ... ditto ...	....	0 0 3
White lead ... per maund ...	0 2 6	0 1 3	Beads (crystal) ... per cent. ad valorem.	0 6 3	0 3 18
per cart-load	1 0 0	....	Pangri (used as soap) ... per maund ...	0 0 74	0 1 3
per pony or bullock-load.	0 4 0	....	Manufactured—		
Red lead ... per cooly-load	0 2 0	0 1 3	Standalwood, white ... per maund ...	0 5 0	0 2 6
Vermilion ... per maund ...	0 2 6	0 1 3	Ditto, red ... ditto ...	0 2 6	0 1 3
<i>Provisions—</i>			Rudraksh dharmasi (seed of the <i>Clerodendron ganitrus</i> , used for necklaces of priests) ... per cent. ad valorem.	0 6 3	0 3 18
Fish (dried) ... per cooly-load	0 4 0	1 0 0	Bhupattra ... per maund ...	0 1 3	0 3 6
per cart-load	2 0 0	1 0 0	Ditto (Dalmavart) ... ditto ...	1 4 0	0 10 0
per pony or bullock-load.	1 0 0	1 0 0	percent. ad valorem.	0 6 3	0 3 18
<i>Confectionery</i>			<i>Grazing tax.</i>		
Sweetmeats (country) ... per cooly-load	1 0 0	0 6 0	Buffaloes, for 12 months ... each ...	1 0 0	....
Dates (dried) ... per maund ...	0 0 6	0 0 3	Ditto, for 6 ditto ... ditto ...	0 12 6	....
Almonds ... ditto ...	0 10 0	0 5 0	Ditto, for 3 ditto ... ditto ...	0 10 0	....
Pistachio nuts ... ditto ...	0 10 0	0 5 0	Buffaloes, without calves ... ditto ...	1 0 0	....
Preserved fruits ... ditto ...	0 3 9	0 1 9	Sheep ... per flock ...	2 8 0	....
Grapes (dried) ... ditto ...	0 5 0	0 4 0	<i>Grazing of buffaloes which are kept on the other side of the border, but brought to graze in Nepal.</i>		
Honey ... ditto ...	0 3 9	0 1 8	Buffaloes, for 12 months ... each ...	0 13 6	....
Cheers (parched rice) ... per cart-load	1 0 0	....	Ditto, for 6 ditto ... ditto ...	0 12 0	....
per pony or bullock-load.	0 4 0	....	Ditto, for 3 ditto ... ditto ...	0 10 0	....
<i>Salt</i>			<i>Grazing of buffaloes which are kept on the British side of the border, and are allowed to graze on both sides of the border.</i>		
per cooly-load.	0 2 0	....	Buffaloes, for 12 months ... each ...	0 12 0	....
per maund ...	0 0 6	0 1 0	Ditto, for 6 ditto ... ditto ...	0 10 0	....
<i>Seeds—</i>			Ditto, for 3 ditto ... ditto ...	0 10 0	....
Radish seed ... per dharni = 2½ pucra seeds.	0 0 3	0 0 6	<i>Grazing for one month only.</i>		
<i>Spices—</i>			Buffaloes for a full month ... each ...	0 6 0	....
Botel-nut from Bengal ... per cart-load	1 0 0	....	Do. for part of a month ... ditto ...	0 4 0	....
per pony or bullock-load.	0 4 0	....	<i>British subjects coming into Morung to settle down and lease what is called Bajra bitsa for one year are made to pay as follows:—</i>		
per cooly load	0 2 0	....	For full period ...	2 0 0	....
per maund ...	0 2 6	0 1 3	For broken period ...	1 4 0	....
Ditto from the Deccan ... ditto ...	0 10 0	0 5 0	For giving Hunita patra ...	0 8 0	....
Cardamom ... ditto ...	0 2 6	0 1 3	For the grazing of a cow ...	0 8 0	....
Ditto from the Deccan ... ditto ...	1 4 0	0 10 0			
Cinnamon ... ditto ...	0 5 0	0 2 6			
Cloves ... ditto ...	0 2 6	0 1 3			
Coriander seed ... ditto ...	0 0 6	0 0 3			
Nutmeg ... ditto ...	0 10 0	0 5 0			
Mustard ... ditto ...	0 10 0	0 5 0			
Ajwain ... ditto ...	0 0 6	0 0 3			
Methi ... ditto ...	0 0 6	0 0 3			
Jimbu (Thibet grass) ... ditto ...	0 5 0	0 2 6			
Cubeb ... ditto ...	0 2 0	0 1 0			
Mangroin and kala jira ( <i>nigella sativa</i> and its seed).	0 2 0	0 1 0			
Aniseed ... ditto ...	0 2 0	0 1 0			
Taj (bark of the cinnamon tree) ... ditto ...	0 1 0	0 2 0			
Saffron ... per seer	0 5 0	0 2 0			

**STATEMENT NO. X.—Showing the duties levied by the Nepalese Authorities on articles exported from British territory into Nepal, on the frontier of the Darjeeling District.**

NAMES OF ARTICLES.	DUTIES LEVIED IN—							
	Mawlungtar.	Bandooka.	Goorkha jagut.	Peekul.	Eroongtar.	Dhoolabari.	Dohunguri.	Baradhasi.
Cotton, raw ...	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Cotton, manufactured—	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Twist and yarn (European)...	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Ditto (Indian) ...	0 4 0	0 4 0	0 1 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Picca-goods (European) ...	0 2 0	0 2 0	0 2 0	0 2 0	0 0 3	0 0 3	0 0 3	0 0 3
Ditto (Indian) ...	0 2 0	0 2 0	0 2 0	0 2 0	0 0 3	0 0 3	0 0 3	0 0 3
Dyeing materials—								
Safflower ...	0 0 0	0 0 0	0 0 0	0 0 0	0 0 3	0 0 3	0 0 3	0 0 3
Turmeric ...	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Fruits, nuts, and vegetables—								
Vegetables ...	0 1 0	0 1 0	0 1 0	0 1 0	0 0 0	0 0 0	0 0 0	0 0 0
Grain and pulse—								
Wheat ...	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Gram ...	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Pulses ...	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Rice, husknot ...	0 4 0	0 4 0	0 4 0	0 4 0	0 0 0	0 0 0	0 0 0	0 0 0
Do., unhusked ...	0 4 0	0 4 0	0 4 0	0 4 0	0 0 0	0 0 0	0 0 0	0 0 0
Metals and manufactures of metals—								
Brass and copper ...	0 1 0	0 1 0	0 1 0	0 1 0	0 0 3	0 0 3	0 0 3	0 0 3
Iron ...	0 8 0	0 8 0	0 8 0	0 8 0	0 0 0	0 0 0	0 0 0	0 0 0
Other metals ...	0 8 0	0 8 0	0 8 0	0 8 0	0 0 3	0 0 3	0 0 3	0 0 3
Oils—								
Paints and colours ...	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Salt ...	0 8 0	0 8 0	0 8 0	0 8 0	0 0 3	0 0 3	0 0 3	0 0 3
Seeds—								
Oil-seeds—								
Linseed ...	0 4 0	0 4 0	0 4 0	0 4 0	0 0 0	0 0 0	0 0 0	0 0 0
Silk—								
Manufactured ...	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
Spices—								
Betel-nuts ...	0 4 0	0 4 0	0 4 0	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3
All other kind ...	0 8 0	0 8 0	0 8 0	0 8 0	0 0 3	0 0 3	0 0 3	0 0 3
Sugar—								
Drained ...	0 8 0	0 8 0	0 8 0	0 8 0	0 0 3	0 0 3	0 0 3	0 0 3
Undrained ...	0 8 0	0 8 0	0 8 0	0 8 0	0 0 3	0 0 3	0 0 3	0 0 3
Tobacco ...	0 4 0	0 4 0	0 4 0	0 4 0	0 0 0	0 0 0	0 0 0	0 0 0
Wool—								
Manufactured ...	0 1 0	0 2 0	0 2 0	0 2 0	0 8 0	0 8 0	0 8 0	0 8 0

The above rates are levied per load.

**STATEMENT NO.—XI.—Showing the duties levied by the Nepalese Authorities on articles imported into British Territory from Nepal, on the frontier of the Darjeeling District.**

LIST OF ARTICLES.	DUTIES LEVIED IN—									
	Mamring-tar.	Bandoon-ka.	Goorkha-jazat.	Feekul.	Mong-long.	Eroong-tar.	Dhoola-barree.	Dohu-guri.	Bardhast.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
<b>Animals, living—</b>										
Buffalo .....	0 8 0	0 8 0	0 8 0	0 8 0	0 12 0	0 10 0	0 10 0	0 10 0	0 10 0	
Horse .....	0 8 0	0 8 0	0 8 0	0 8 0	2 8 0	0 5 0	0 5 0	0 5 0	0 5 0	
Sheep and goats .....	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 0 6	0 0 6	0 0 6	0 0 6	
Poultry .....	0 0 6	0 0 6	0 0 6	0 0 6	0 4 0	0 0 3	0 0 3	0 0 3	0 0 3	
<b>Cotton, manufactured—</b>										
Twist and yarn (India) .....	.....	.....	.....	.....	.....	{ 0 1 0 to	0 1 0 to	0 1 0 to	0 1 0 to	
Piece-goods (European) .....	0 2 0	0 2 0	0 2 0	0 2 0	1 8 0	{ 0 1 0 to	0 1 0 to	0 1 0 to	0 1 0 to	
Piece-goods (India) .....	0 2 0	0 2 0	0 2 0	0 2 0	1 8 0	{ 0 2 0 to	0 2 0 to	0 2 0 to	0 2 0 to	
<b>Drugs and medicines, not intoxicating—</b>										
Chiretta .....	0 4 0	0 4 0	0 4 0	0 4 0	.....	0 2 0	0 2 0	0 2 0	0 2 0	
Dyeing materials—										
Madder or murex .....	0 4 0	0 4 0	0 4 0	0 4 0	.....	0 2 0	0 2 0	0 2 0	0 2 0	
Fibrous products—										
Jute, raw .....	.....	.....	.....	.....	.....	{ 0 1 0 to	0 1 0 to	0 1 0 to	0 1 0 to	
Jute, manufactured—						{ 0 2 0 to	0 2 0 to	0 2 0 to	0 2 0 to	
Gumby-bags .....	.....	.....	.....	.....	.....	{ 0 1 0 to	0 1 0 to	0 1 0 to	0 1 0 to	
Fruits, nuts and vegetables—						{ 0 1 0 to	0 1 0 to	0 1 0 to	0 1 0 to	
Vegetables .....	0 1 4	0 1 4	0 1 4	0 1 4	0 2 0	{ 0 2 0 to	0 2 0 to	0 2 0 to	0 2 0 to	
<b>Grain and pulse—</b>										
Wheat .....	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	.....	0 2 0	0 2 0	0 2 0	
Gram and pulse .....	0 2 0	0 2 0	0 2 0	0 2 0	0 4 0	0 2 0	0 2 0	0 2 0	0 2 0	
Rice, husked .....	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	0 1 0	0 1 0	0 1 0	0 1 0	
Rice, unhusked .....	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	.....	0 1 0	0 1 0	0 1 0	
<b>Hides and skins—</b>										
Hides of cattle .....	.....	.....	.....	.....	.....	0 1 0	0 1 0	0 1 0	0 1 0	
Skins of sheep, goats, and other small animals .....	0 0 6	0 0 6	0 0 6	0 0 6	.....	{ 0 1 0 to	0 1 0 to	0 1 0 to	0 1 0 to	
<b>Metals and manufactures of metals—</b>										
Brass and copper .....	2 8 0	2 8 0	2 8 0	2 8 0	2 8 0	{ 0 1 0 to	0 1 0 to	0 1 0 to	0 1 0 to	
Iron .....	1 0 0	1 0 0	1 0 0	1 0 0	1 6 0	{ 0 2 0 to	0 1 0 to	0 1 0 to	0 1 0 to	
<b>Provisions—</b>										
Ghee .....	0 4 0	0 4 0	0 4 0	0 4 0	0 8 0	0 1 0	0 1 0	0 1 0	0 1 0	
<b>Seeds—</b>										
Oilseeds—										
Linseed .....	.....	.....	.....	.....	.....	{ 0 1 0 to	0 1 0 to	0 1 0 to	0 1 0 to	
Mustard and rape .....	0 2 0	0 2 0	0 2 0	0 2 0	.....	{ 0 2 0 to	0 2 0 to	0 2 0 to	0 2 0 to	
Other oil-seeds .....	0 2 0	0 2 0	0 2 0	0 2 0	.....	{ 0 2 0 to	0 2 0 to	0 2 0 to	0 2 0 to	
<b>Spices .....</b>	0 8 0	0 8 0	0 8 0	0 8 0	0 2 0	{ 0 3 0 to	0 2 0 to	0 2 0 to	0 2 0 to	
Tobacco .....	0 4 0	0 4 0	0 4 0	0 4 0	0 4 0	{ 0 1 0 to	0 1 0 to	0 1 0 to	0 1 0 to	
<b>Wood—</b>										
Timber .....	.....	.....	.....	.....	.....	{ 1 4 0 to	1 4 0 to	1 4 0 to	1 4 0 to	
Wool—										
Manufactured .....	0 2 0	0 2 0	0 2 0	0 2 0	0 2 0	{ 1 12 0 0 8 0				

The above rates are levied per load, with the exception of sheep skins, buffaloes, horses, and poultry.

The rates of 1 anna to 2 annas are levied thus—  
1 anna per pony, bullock, and 2 annas per load.  
The rate of Re. 1-4 to Be. 1-12 is per cart.









